

2020 Fall Novogradac NMTC Conference Agenda

All times ET

Pre-Conference Workshops

Oct. 12, 2020

1-5 p.m.

NMTC Basics

Learning objectives:

- Identify the role tax credits serve in incentivizing corporations to invest in low-income communities
- Calculate when and how many credits are claimed based on the amount of qualified equity investment(s)
- Differentiate between the roles of the CDFI Fund, CDEs, investors and Qualified Active Low-Income Community Businesses (QALICB)
- List the elements of the new markets tax credit program definition
- Identify the advantages of the leverage structure in reducing tax credit pricing as well in lowering interest rate for QALICBs
- Compare the success rate of allocation amounts awarded vs. requested as well as number of applicants vs. allocatees among all previous allocation rounds
- List the ways a member of a governing or advisory board can represent the interests of a low-income community
- Define what it means to be a “low-income community” and differentiate between primary and secondary criteria for being an area of higher distress
- Identify the tests needed to make a business a QALICB
- Differentiate between the direct tracing and the safe harbor tests for satisfying the “sub all” requirement
- Identify which actions violate NMTC program rules and lead to recapture of new markets tax credits

Instructional delivery method: Group internet

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 4

Oct. 14, 2020
1-5 p.m.

NMTC Beyond the Basics

Learning objectives:

- Identify structures used in NMTC transactions
- Identify how to prove true debt
- List methods for managing exit strategies
- Define Original Issue Discount and identify its importance
- Identify major effects of Tax Cuts and Jobs Act on tax credit transactions
- Identify multiple alternatives for restructuring troubled debt
- Identify various structures for combining federal and state new market tax credits
- Troubleshoot QALICB status problems
- Identify strategies to overcome common problems with QALICB status

Instructional delivery method: Group internet

Program level: Intermediate

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 4

Oct. 16, 2020
Noon-2 p.m.

Advanced NMTC Concepts – Securing Allocation

Learning objectives:

- Identify best practices for QALICBs to successfully secure NMTC allocations.
- Identify the questions you'll need to answer to secure funding
- Identify methods to minimize transactions costs

Instructional delivery method: Group internet

Program level: Advanced

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 2

NASBA Registration

Novogradac & Company LLP is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Attendance Policy

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits for this course are based on a 50-minute hour group-internet based instructional method and responses to three attendance monitoring activities (usually in the form of polling questions) per credit. Failure to participate in an entire session will result in no CPE credit.

Registration Cancellation Policy

All cancellations must be received no later than ten (10) business days before an event. We regret that we cannot refund any cancellations for the virtual conference and/or workshop(s). If you wish to cancel your registration, we will provide the attendee with a credit of the full amount. This credit can be used by anyone within your company for one year from the conference date.

Concerns Policy

Please address any questions or concerns regarding CPE at Novogradac & Company LLP workshops or conferences to the Events Desk at 415-356-7970 or events@novoco.com. Unresolved issues or concerns regarding registered CPE sponsors may be reported to the National Registry of CPE Sponsors and submitted online at www.nasbaregistry.org/cpas/complaints.