

**New Markets Tax Credit Conference Agenda
Jan. 29-31, 2020**

Wednesday, Jan. 29, 2020

9 a.m. – 4 p.m.

NMTC 101: The 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
- 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 Qualified Active Low-Income Community Business (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 live

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 6

9 a.m. – Noon

NMTC 201: Targeted Populations

Learning objectives:

- Identify the requirements to treat certain targeted populations as low-income communities
- Identify methods to ensure compliance
- Identify best practices for closing a targeted-population transaction

Instructional delivery method: Group live

Program level: Advanced

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 3

1 – 5 p.m.

NMTC 202: Advanced NMTC Concepts

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 live

Program level: Advanced

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 4

Thursday, Jan. 30, 2020

7:30 - 9 a.m.

Putting Racial Equity at the Center of D&I

Learning objective(s):

- Identify ways to integrate racial equity in your organization's diversity and inclusion work.

Instructional delivery method: Group live

Program level: Update

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credits: 1

9:40 -10:40 a.m.

What's Next for the NMTC?

Learning objective(s):

- Identify elements of legislation to expand and make the incentive permanent, as well as other community development incentives.

Instructional delivery method: Group live

Program level: Update

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credits: 1

11 a.m. –Noon

Investor Outlook for 2020

Learning objective(s):

- Identify what investors seek in NMTC transactions.

Instructional delivery method: Group live

Program level: Update

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Economics

Recommended CPE credits: 1

3 -3:50 p.m.

Rural or Indian Country Case Study

Learning objective(s):

- Identify specific opportunities and challenges present in NMTC developments in rural areas or Indian Country.

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credits: 1

4 - 5:30 p.m.

San Diego Properties Trolley Tour

Learning objective(s):

- Identify specific opportunities and challenges in community development.

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credits: 1

Friday, Jan. 31, 2020

9:30 - 10:20 a.m.

The Ins and Outs of Community Benefit Agreements

Learning objective(s):

- Identify specific features to include and avoid when creating community benefit agreements.

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credits: 1

10:30 -11:20 a.m.

Valuation Economic and Market Research

Learning objective(s):

- Identify methods used by valuation teams to conduct research to study a market for NMTC development.

Instructional delivery method: Group live

Program level: Intermediate

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credits: 1

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Delivery Method: Group Live

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