



AGENDA-AT-A GLANCE

2021 FALL

NEW

MARKETS TAX

CREDIT

CONFERENCE

Preconference

* Central Time, subject to change

Wednesday, Oct. 27, 2021

9 a.m.-4 p.m.

The Basics of New Markets Tax Credits- additional fee required

Please note, workshops are only in person

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 Live

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 6

1-5 p.m.

Beyond the Basics of New Markets Tax Credits- additional fee

Please note, workshops are only in person

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: Intermediate

Prerequisites: A basic understanding of the NMTC program

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 4

Conference Day 1

* Central Time, subject to change

Thursday, Oct. 28, 2021

8-9 a.m.

Registration and Breakfast/Login

9-9:30 a.m.

**Conference Welcome and 2021 Novogradac Journal of Tax Credits
Community Development QLICI of the Year Awards**

No CPE Offered.

9:30-10:30 a.m.

Washington Report

Learning Objective(s): Identify potential legislation to expand and enhance the new markets tax credit

Instructional delivery method: Group Internet/Group Live
Program Level: Update
Prerequisites: A basic understanding of the NMTC program
Advance preparation: None
Recommended field of study: Specialized knowledge
Recommended CPE credit: 1

10:30-10:45 a.m.

Balance Break

10:45-11:45 a.m.

Investor Outlook

Learning objective(s): Identify what investors are currently seeking in NMTC transactions as well as how COVID affected equity pricing

Instructional delivery method: Group Internet/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

11:45 a.m.-noon

Balance Break

Noon-1:15 p.m.

Luncheon Keynote

No CPE Offered

1:30-2:30 p.m.

Using NMTC for Economic Recovery

Learning objective(s): Identify the role NMTC investments can play in the post-pandemic recovery, including the individual roles of CDEs, developers and investors

Instructional delivery method: Group Internet/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

2:30-2:45 p.m.

Balance Break

2:45-3:45 p.m.

Investing in Native Communities

Learning objective(s): Identify best practices for using the NMTC incentive to invest in Native communities and to effectively deliver community impact

Instructional delivery method: Group Internet/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

3:45-4 p.m.

Balance Break

4-5 p.m.

Investing in Minority Business

Learning objective(s): Identify best practices for using the NMTC incentive to provide financing for minority-owned businesses

Instructional delivery method: Group Internet/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

5-6 p.m.

Reception

Conference Day 2

* Central Time, subject to change

Friday, Oct. 29, 2021

8:30-9:30 a.m. Women and Allies Breakfast

8:30-9:30 a.m. Registration & Breakfast/Login

9:30-10 a.m. Welcome and Keynote Address
No CPE Offered

10-11 a.m. Program Regulatory Updates

Learning objective(s):

- Identify current and expected changes concerning regulatory issues, including application, compliance and all other NMTC-related topics

Instructional delivery method: Group Internet/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

11-11:10 a.m. Balance Break

11:10 a.m.-Noon NMTC Hot Topics

Learning objective(s):

- Identify best practices for developers, investors, and others involved in the NMTC incentive

Instructional delivery method: Group Internet/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

Noon Conference Conclusion

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Maximum Potential CPE Credits

Excluding pre-conference workshops, it is possible to obtain a maximum of 7 credits at this conference.