

Novogradac 23rd Annual New Markets Tax Credit Conference
Omni San Diego
Jan. 19-20, 2023

Wed. Jan 18, 2023

9-4 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 live

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 6

9-4 p.m.

DEI Summit & Reception

Learning objectives:

- Identify ways to integrate racial equity in your organization's diversity and inclusion work
- Identify systemic barriers to representation in the NMTC industry and potential solutions
- Identify best practices for measuring the impact of DEI initiatives
- Identify specific actions your organization can use to increase DEI

Instructional delivery method: Group live

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 5

Thursday, Jan. 19, 2023

9:15-10:45 a.m.

The Washington Report

Learning Objective(s):

- Identify the potential impact of regulatory action and changes in generally accepted accounting practices

Instructional delivery method: Group live

Program Level: Update

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1.5

11 a.m. –Noon

Investor Outlook: Preparing for 2023

Learning Objective(s):

- Identify the potential impact of inflation and rising interest rates on investor strategies

Instructional delivery method: Group live

Program Level: Intermediate

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Economics

Recommended CPE credit: 1

1:30-2:30 p.m.

Sourcing Leverage Debt: Know Your Choices

Learning Objective(s):

- Identify traditional and alternative options for gap financing

Instructional delivery method: Group live

Program Level: Intermediate

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Finance

Recommended CPE credit: 1

2:45-3:45 p.m.

CDFI Insights

Learning Objective(s):

- Identify best practices for compliance related issues and the upcoming ACS transition

Instructional delivery method: Group live

Program Level: Intermediate

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1

4-5 p.m.

NMTC Loan Funds Structuring: Plenty of Options

Learning Objective(s):

- Identify potential loan fund structures for NMTC transactions, including small business loan funds and mezzanine financing

Instructional delivery method: Group live

Program Level: Intermediate

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Finance

Recommended CPE credit: 1

Friday, Jan. 20, 2023

9-9:55 a.m.

NMTC Alternative: Targeted Populations Approach

Learning Objective(s):

- Identify best practices to meet the criteria and compliance considerations to qualify for NMTC financing with a targeted populations approach

Instructional delivery method: Group live

Program Level: Intermediate

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1

10-10:55 a.m.

Closing NMTC Transactions in Tough Economic Times

Learning Objective(s):

- Identify best practices to address common challenges in closing NMTC transactions

Instructional delivery method: Group live

Program Level: Intermediate

Prerequisites: A basic understanding of the NMTC incentive

Advance preparation: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1

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