



# New Markets Tax Credits

New Markets Tax Credits (NMTC) can help finance commercial, industrial, retail, mixed-use, and other real estate developments, historic rehabilitations, and loans to small businesses in low-income communities. Our lawyers and professionals have built a strong working relationship with financial institutions and state and local economic development entities to help them realize the benefits of the Federal NMTCs financing program. Krieg DeVault has an exceptional record of innovation utilizing NMTCs, including helping clients combine NMTCs with state and local incentives (such as tax increment financing) to fund a variety of economic development projects. Because our firm understands the full implications of tax-exempt and incentive financing, we can handle the legal, tax and business issues to help governmental, non-profit and private sector clients utilize NMTCs as an integral part of their development planning and financing.

## **Focus Areas**

**Structuring, Negotiating and Coordinating Transactions Closings**

**Combining NMTC with other Federal, State and local incentives**

**Negotiation and Execution of Allocation Agreements**

**New Market Tax Credit Application Assistance**

**Community Development Entity (CDE)**

**Compliance**

**Risk Assessment**

**Qualification**

**Investment Protection**