

Novogradac 2026 Historic Tax Credit Conference

October 8-9 | Ritz Carlton St. Louis

WEDNESDAY, October 7, 2026

9:00 am - 4:00 pm: HTC Basics Workshop

Learning objective(s):

- Identify the different types of historic tax credits
- Detail the application process for historic tax credits
- Define qualified rehabilitation expenditures
- Define qualified rehabilitation buildings
- Identify the events that lead to credit recapture and calculate the amount of recapture
- Identify the structures used in historic tax credits
- Identify when historic tax credits can be combined with other tax credits, and the potential advantages and disadvantages of these structures
- Differentiate between the single-tier and the pass-through lease structures of HTC ownership
- Read IRS Revenue Procedure 2014-12 and list Safe Harbor requirements
- Define 50(d) income
- Identify the effects of tax reform, the pandemic and recent regulations on HTCs
- Identify best practices for completing the NPS application
- Define Safe Harbor and apply it to HTC transactions
- Identify tax-exempt use issues for HTC
- Apply at-risk rules in projects involving multiple placed-in-service dates
- Identify best practices in financial modeling and transaction structuring

Instructional delivery method: Group live

Program level: Basic

Prerequisites: None

Advance preparation required: None

Recommended field of study: Taxes

Recommended CPE credit: 6

THURSDAY, October 8, 2026

9:30 am - 10:45 am: Washington Report

Learning objective(s):

- Identify how the upcoming midterm elections and potential year-end tax legislation could affect the federal Historic Tax Credit (HTC) landscape during the final two years of the Trump administration

Instructional delivery method: Group live Program

level: Update

Prerequisites: A basic understanding of the HTC incentive Advance

preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1.5

11:15 am - 12:15 pm: Equity Insights

Learning objective(s):

- Identify the factors affecting HTC equity pricing and the types of transactions most attractive to investors in today's market

Instructional delivery method: Group live Program

level: Intermediate

Prerequisites: A basic understanding of the HTC incentive Advance

preparation required: None

Recommended field of study: Economics

Recommended CPE credit: 1

1:30 pm - 2:30 pm: Rev. Proc. 2014-12: Revisiting a Landmark Ruling

Learning objective(s):

- Identify how the market has adapted around the Rev. Proc. 2014-12 safe harbor framework to structure HTC transactions in 2026

Instructional delivery method: Group live Program

level: Intermediate

Prerequisites: A basic understanding of the HTC incentive Advance

preparation required: None

Recommended field of study: Specialized knowledge

Recommended CPE credit: 1

2:45 pm - 3:45 pm: Opportunity Zones: Opportunity for HTC?

Learning objective(s):

- Identify how the Opportunity Zones incentive intersects with the Historic Tax Credit and how the pairing of these two incentives is evolving

Instructional delivery method: Group live Program

level: Intermediate

Prerequisites: A basic understanding of the HTC incentive Advance

preparation required: None

Recommended field of study: Specialized Knowledge

Recommended CPE credit: 1

4:00 pm - 5:00 pm: Underwriting And Negotiating HTC Transactions

Learning objective(s):

- Identify key considerations in underwriting an HTC transaction, including business terms and investor expectations, and how stakeholders negotiate critical terms to close complex structures

Instructional delivery method: Group live Program

level: Intermediate

Prerequisites: A basic understanding of the HTC incentive Advance

preparation required: None

Recommended field of study: Finance

Recommended CPE credit: 1

FRIDAY, October 9, 2026

9:00 am – 9:55 am: Navigating the HTC Review

Learning objective(s):

- Identify how state historic preservation offices review properties and the recommended practices for achieving successful approvals of HTC-financed renovations

Instructional delivery method: Group live Program

level: Intermediate

Prerequisites: A basic understanding of the HTC incentive Advance

preparation required: None

Recommended field of study: Specialized Knowledge

Recommended CPE credit: 1

10:00 am – 10:55 pm: State of States

Learning objective(s):

- Recognize key differences in state historic tax credit programs across jurisdictions and practical considerations for maximizing value in multi-layered HTC transactions.

Instructional delivery method: Group live Program

level: Intermediate

Prerequisites: A basic understanding of the HTC incentive Advance preparation required: None

Recommended field of study: Specialized Knowledge

Recommended CPE credit: 1

Total Credits

- Taxes: 6
- Finance: 1
- Specialized Knowledge: 4.5
- Economics: 2

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