



In this week's Tax Credit Tuesday podcast, Michael Novogradac, CPA, and George Barlow, CPA, discuss how developers who use federal historic tax credit (HTC) equity in their transactions should address potential legislative changes in the HTC. They look at how this is similar to the period of uncertainty about IRC Section 50(d) income, how effective dates come into play and what to specifically address in negotiations for current or future transactions.

**Summaries of each topic:**

1. How uncertainty is similar to issues with IRC Section 50(d) income a few years ago (3:30-5:10)
2. What developers should know about proposed changes to the HTC, particularly concerning effective dates (5:11-6:40)
3. What to consider in negotiations concerning specific issues addressed by potential changes in the HTC (6:41-14:49)

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