Bond Case Briefs

Municipal Finance Law Since 1971

NABL U: The Essentials

If you or someone you know wants to enhance their knowledge of public finance tax law, especially those who are new to bond law or other market participants, you should attend The Essentials: Virtual 2021, June 8-11, 2021. Participants will receive a straightforward introduction to fundamental laws and principles relevant to the practice, and attendees with multiple years of experience will continue to build on the broad expertise necessary for a successful practice in public finance.

For those who practice tax law, here are six sessions that may interest you:

Arbitrage & Rebate provides an overview of general arbitrage concepts, arbitrage rebate requirements, and the application of the various exceptions to the arbitrage rebate rules.

Avoiding Private Activity covers the private activity bond rules applicable to tax-exempt municipal bond transactions.

IRS Issues & Enforcement covers IRS enforcement of tax-exempt municipal bonds, including compliance questionnaires, voluntary closing agreement program ("VCAP"), and audits. It will also look into how the IRS is organized, what constitutes "guidance" from the IRS and how it's issued, how to obtain a private letter ruling, how to participate in VCAP, rights and remedies of issuers of tax-exempt municipal bonds in the event of an audit, and other issues related to IRS enforcement.

Qualified 501(c)(3) Bonds introduces the rules applicable to the issuance of 501(c)(3) bonds, including ownership and use requirements and issues specific to hospital, residential housing, and school financings as well as commonly used financing structures.

Qualified Small Issue & Exempt Facility Bonds covers the rules applicable to qualified small issue bonds, including qualifying projects, prohibited and restricted uses and maximum amounts, and the rules relating to qualified exempt facility bonds.

Refunding & Reissuance provides an overview of the legal and tax aspects of refundings and the tax concepts of a reissuance.

The early bird registration rate is a member-only benefit. Join NABL and register for The Essentials by April 23 and save $255 off the registration fee plus receive significant discounts on future CLE opportunities in 2021. Don't miss out on earning up to 20 hours of CLE credit in June!

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