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## Beginner's Guide to The New Markets Tax Credit

*Debbie Kleban , Benjamin J. Swartzendruber*  
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**Debbie Kleban , Benjamin J. Swartzendruber : Beginner's Guide to The New Markets Tax Credit** before purchasing it in order to gage whether or not it would be worth my time, and all praised Beginner's Guide to The New Markets Tax Credit:

Written by seasoned experts, this book summarizes legal and policy issues of significance and is accompanied by an annotated bibliography for further reading.The new markets tax credit has been much studied over its first decade of

existence, with the U.S. General Accountability Office, the Urban Institute and the New Markets Tax Credit Coalition all having conducted or commissioned reports. For readers interested in learning more about such context and the objective measures of the program's success, we would recommend any of the reports listed in the endnotes. The guide reviews the basic concepts inherent in transactions structured to take advantage of the new markets tax credit. This provides a broad view of the fundamental mechanics of the credit that will prove useful when delving deeper into details.

**About the Author** A founding member of Applegate Thorne-Thomsen, Debra A. Kleban, of Chicago, IL, concentrates her practice in the area of community economic development and affordable housing finance. She has significant experience with various federal, state and local loan and grant programs utilized for the rehabilitation or new construction of facilities that contribute to economic growth and development in low-income communities and of multi-family housing. Benjamin J. Swartzendruber, of Chicago, IL, joined Applegate Thorne-Thomsen in 2006. His practice is focused on community development real estate projects and businesses, with an emphasis on the tax structuring and negotiation of investments that are eligible for federal tax credits, including new markets, low-income housing, historic rehabilitation and energy tax credits.