

# Registration Form:

## Opportunity Zones:

What you Need to Know to Take Advantage of  
This Opportunity in Real Estate and Beyond

**April 23, 2019**

Buffet Breakfast: 7:30 ~ Program: 8:00 - 9:00 AM

DaVinci's Eatery, 150 Main Street, Lewiston, ME

Register Online at [mereda.org](http://mereda.org) or scan and email this form  
to [info@mereda.org](mailto:info@mereda.org). Questions: Call (207) 874-0801.

### Registration Fees:

Members: \$25 pp | Non-Members: \$35 pp

Prices increase by \$10 After April 16, 2019

Name (s) \_\_\_\_\_

Name (s) \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Phone \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

Payment Method: *Visa, MasterCard, Discover, & American Express Accepted*

Credit Card # \_\_\_\_\_ Exp. Date \_\_\_\_\_

Name on Card \_\_\_\_\_

Check Enclosed

Mail Check to: MEREDA, 6 City Center, 3rd Floor, Portland, ME 04101

**Payment is expected at the time of registration.**

No refunds will be granted to anyone who registers,  
but fails to attend or who cancels after April 16, 2019.

### Directions to DaVinci's Eatery

Bates Mill Complex, 150 Mill Street, Lewiston, ME

**From the South:** Maine Turnpike Exit 75, toward US-202/ME-4/ME-100 Auburn. At the end of the off ramp, turn left onto Washington St. Continue approx. 4.7 miles then turn right onto Court St. Turn slight right onto Lincoln St., Route 196, then left onto Chestnut St. and left again onto Mill St. DaVinci's will be on the right.

**From the North:** Maine Turnpike Exit 80 toward ME -196 / Lewiston. Turn slight right onto Alfred A. Plourde Pky, then take the ME-196 W ramp toward Lewiston. Take a slight right onto ME-196 W / Lisbon St. Continue to follow Lisbon St. Turn left onto Chestnut St., then right onto Mill St. Divinci's will be on the right.



Maine Real Estate &  
Development Association  
Supporting Responsible Development

6 City Center, 3rd Floor - Portland, ME 04101

### MEREDA's Morning Menu Breakfast Seminar

Opportunity Zones: What you Need to Know to Take  
Advantage of This Opportunity in Real Estate and Beyond

DaVinci's Eatery, 150 Main Street, Lewiston, ME

April 23, 2019

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# MEREDA's MORNING MENU

Trends | News | Expert Advice

~ *Today's Menu* ~

April 23, 2019



## Opportunity Zones:

What you Need to Know to Take  
Advantage of This Opportunity  
in Real Estate and Beyond

## Dining Location

DaVinci's Eatery  
150 Main Street, Lewiston, ME

## Specialties

<b>Buffet Breakfast</b>	<b>Program</b>
7:30 - 8:00 AM	8:00 - 9:00 AM

## Signature Sponsor



*You are Invited ...*



### **Opportunity Zones:**

What you Need to Know to Take Advantage of This Opportunity in Real Estate and Beyond

Join MEREDA for breakfast on **April 23, 2019 from 7:30 AM – 9 AM** at **DaVinci's Eatery, 150 Main Street, Lewiston, ME** to learn more about these complicated new rules. Panelists Andy Smith and Nelson Toner will offer insights about how the legislation will impact the real estate industry and the tax advantages available to investors in Opportunity Zone projects.

**Register Online** at [mereda.org](http://mereda.org) or scan the back of this form to [info@mereda.org](mailto:info@mereda.org).

**Questions:** Please call (207) 874-0801.

### *Our Presenters:*

For more than 30 years, **Nelson Toner** has practiced law at Bernstein Shur providing tax planning, estate planning and business succession planning to individual and business clients. Prior to working at Bernstein Shur, Nelson worked in the tax department at the Boston office of Grant Thornton, an international accounting firm during the halcyon days of pre-1986 real estate syndications. Nelson gives many local and state seminars, including a regular presentation at the Maine Tax Forum each autumn, and for many years taught Estate and Gift Tax at the Maine Law School. He also writes the S Corporation column for the *Journal of Passthrough Entities*, a national tax publication.

Nelson earned a bachelor's degree in mathematics from Trinity College (Hartford), a JD degree from Case Western Reserve University, and an LLC in taxation from Boston University.

**Andrew Smith** is a principal at Baker Newman Noyes, specializing in assisting his clients with practical advice and creative solutions to their most challenging business issues, including tax efficient structures for business transactions; fixed asset analysis; succession planning; and tax deferral and reduction strategies. He also works with real estate clients of all sizes on cost segregation studies, like-kind exchanges, and historic rehabilitation credits. In addition to serving clients, Andy is also actively involved in the firm's college recruiting initiatives, having begun his career at the firm in 1997 as an intern and leads the tax department's Multi-Generational Business group.

He earned a bachelor's degree in business administration, with concentrations in accounting and finance, from the University of Maine, Orono.

**Thank you to our  
Generous Sponsor:**



### *Opportunity Zones: What you need to know to take advantage of this opportunity in real estate and beyond*



The 2017 Tax Cuts and Jobs Act created a bi-partisan tax incentive program based on economically distressed Opportunity Zones. Investors in Qualified Opportunity Zone businesses now have the ability to defer, and to some extent eliminate, recent capital gain income, by properly investing their gain proceeds. Gov. LePage has designated 32 Opportunity Zones in Maine ranging from Saco to Madawaska, including parts of Downtown Portland, which opens the door for real estate developers pursuing projects in these designated areas to tap into a whole new group of tax savvy investors.

Make plans to join us on **April 23 from 7:30 AM - 9:00 AM** at **DaVinci's Eatery, 150 Main Street, Lewiston, ME**