

Your Guide to Understanding the Tax Benefits of The Opportunity Zone

STEPS

1

Investors sell off assets & generates capital gains.

2

Gains invested in "Opportunity Fund" within 180 days.

3

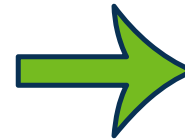
Opportunity Zone (OZ) Fund makes equity investments in "OZ Business" within 6-12 months of raising capital.

4

Investors hold OZ Fund interest for 5+ years.

5

Investors "cash out" of OZ fund after 10+ years.



BENEFITS

Original Tax Deferral

Tax on original gain is deferred until the date the investment is sold or 2026, whichever is earlier.

Examples of Opportunity Zone Businesses:



Manufacturing | Real Estate | Commercialization | Start-ups



Original Tax Reduction

Held for 5 years, capital gains tax payable is reduced by 10%. Held for 7 years reduces tax payable by 15%.

No Tax on Appreciation

No capital gains tax owed by Fund investors on appreciation of an OZ held for 10+ years.