What are Opportunity Zones?

Opportunity Zones Process

Proposed
Regulations and
Guidance Issued

October 2018

Public Hearing on Proposed Rules

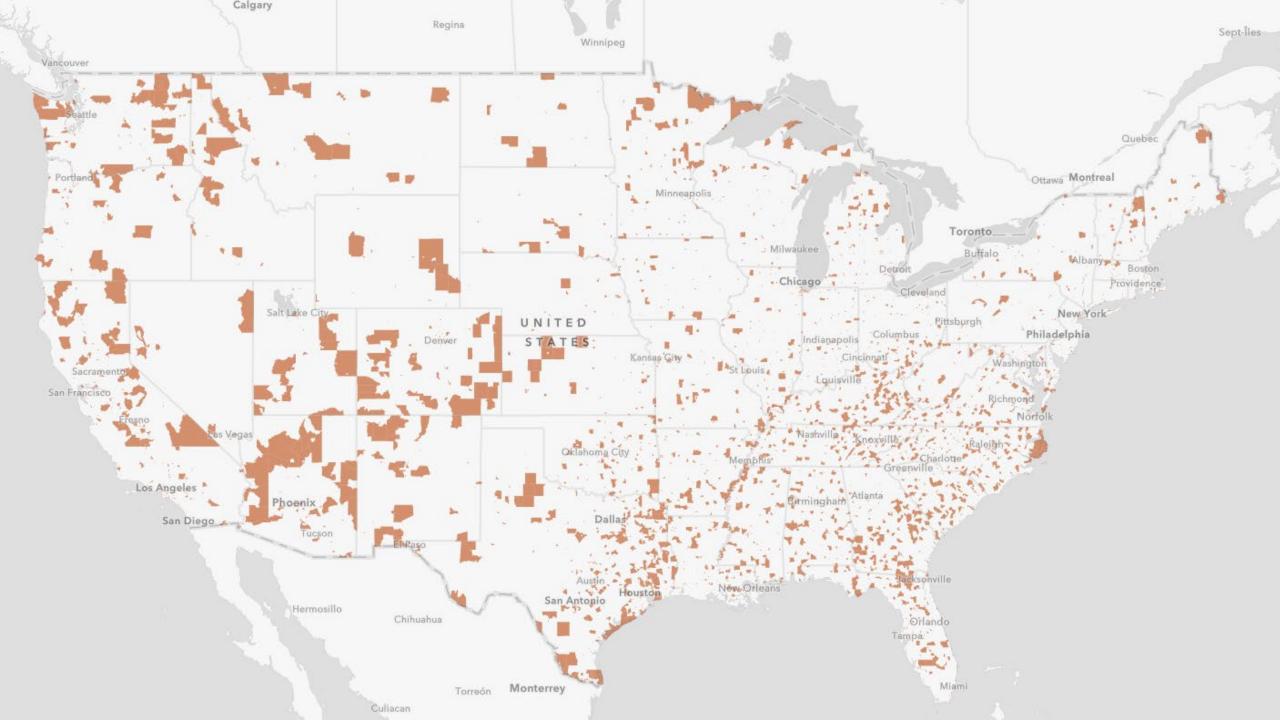
February 2019

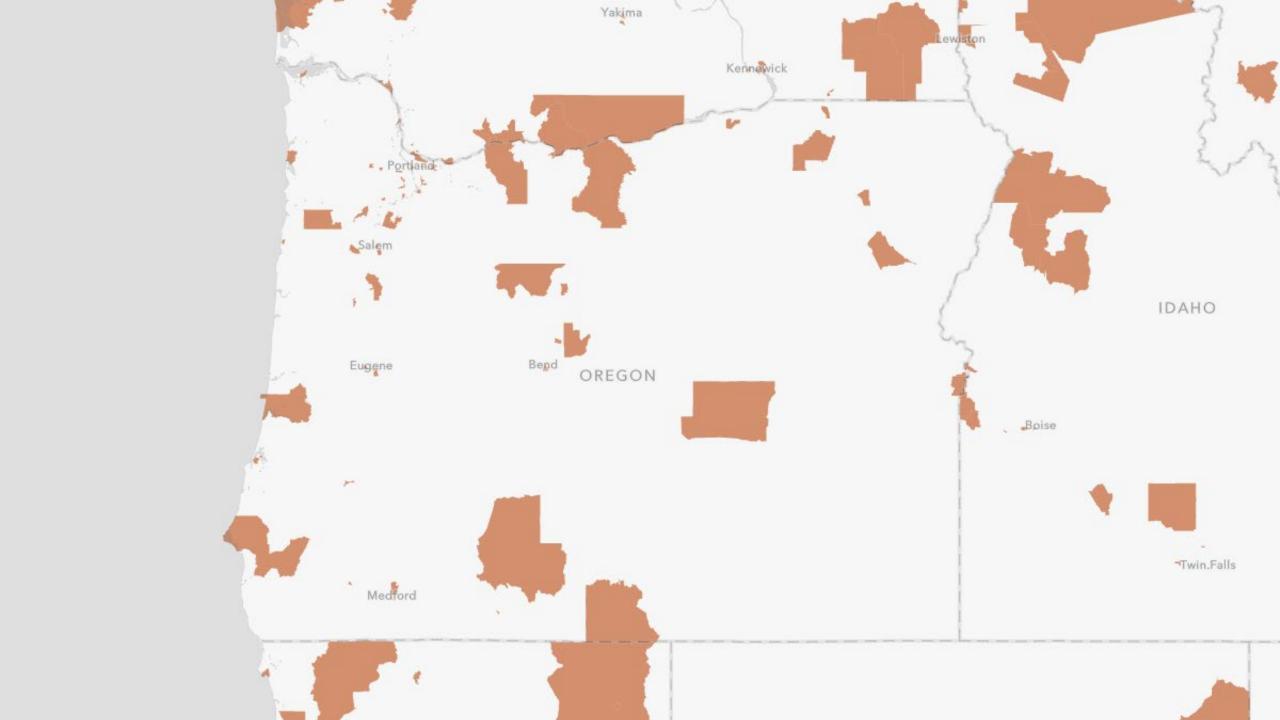
Opportunity Zone Designation

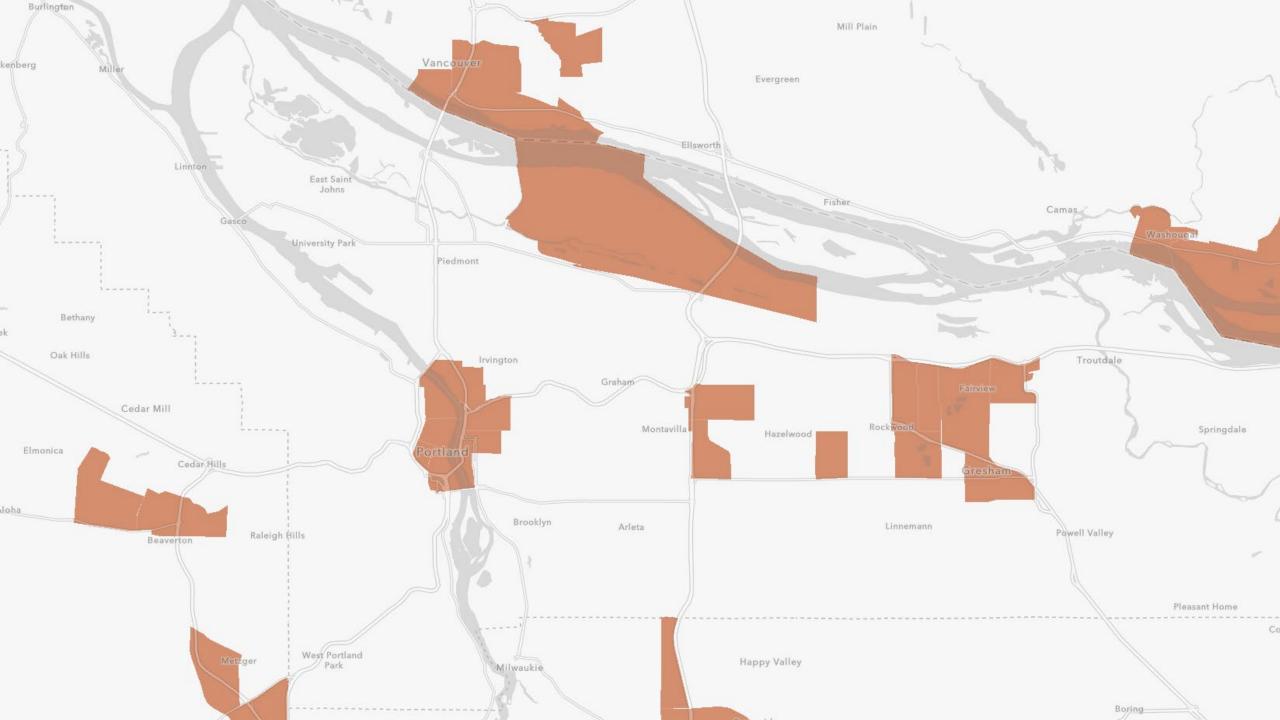
April to June 2018

Tax Cuts and Jobs Act

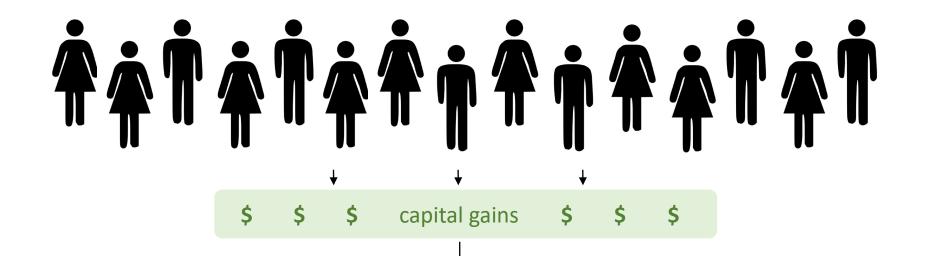
December 2017







What are Opportunity Funds?



Partnership or Corporation

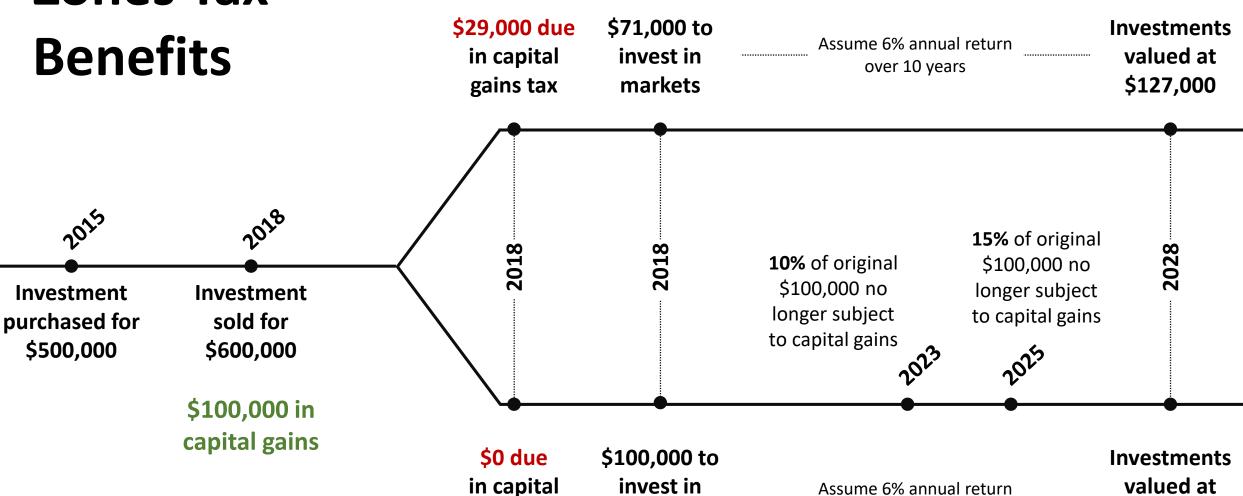
Partnership interests in businesses

Stock ownership in businesses

Real Estate and Property

What are the tax benefits?

Opportunity Zones Tax Benefits



opportunity funds

gains tax

over 10 years

\$179,000

Opportunity Zones Tax Benefits

Investments valued at \$127,000

15% of original
10% of original
\$100,000 no
\$100,000 no
longer subject
to capital gains
to capital gains

\$100,000 of original capital gains subject to \$29,000 in taxes \$56,000 of new capital gains subject to \$16,000 in taxes

\$111,000 net capital gains after 10 years

\$45,000 net capital gains taxes after 10 years

Investments valued at \$179,000

\$79,000 opportunity zone investment capital gains tax exempt \$15,000 of initial capital gains tax exempt \$85,000 of initial capital gains subject to \$25,000 in taxes

\$154,000 net capital gains after 10 years

\$25,000 net capital gains taxes after 10 years

Questions?