

# Tax Benefits of Investing in Qualified Opportunity Funds

*A New Tax Shelter Approved by Congress!*

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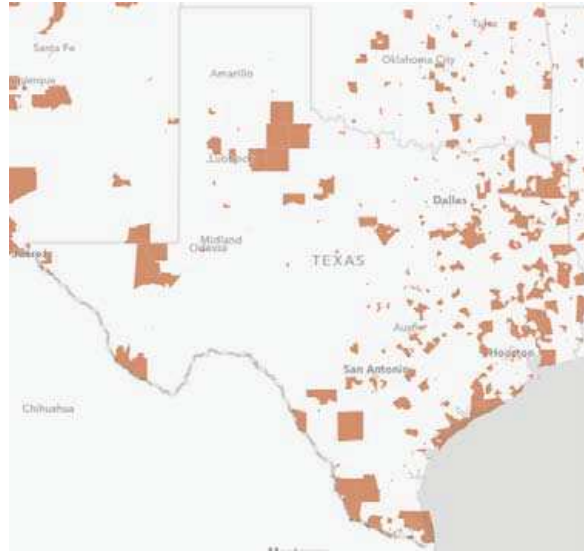


## What is a “Qualified Opportunity Fund”?

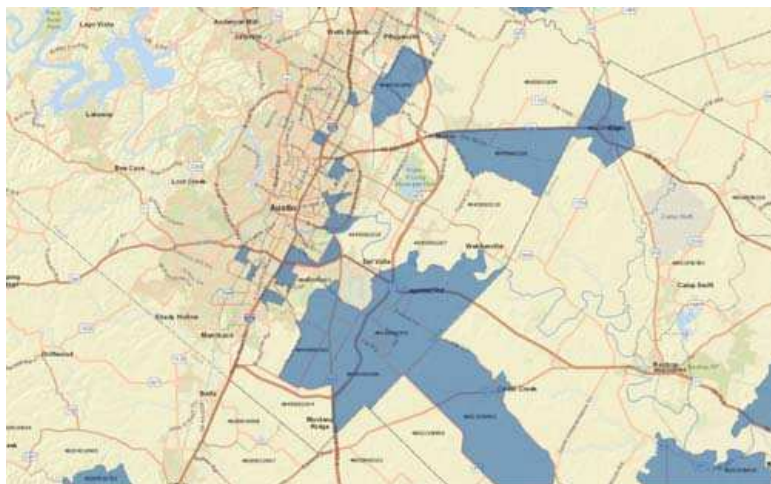
- Big picture: A Qualified Opportunity Fund (QOF) is a corporation or partnership into which taxpayers can “roll over” capital gains and obtain tax deferral and gain exclusion.
- A QOF must invest in specific geographic regions, or Opportunity Zones. Generally, these are low-income areas that was nominated by each state government and has been approved by the US Treasury.
- The Opportunity Zones are fixed. Interactive Opportunity Zone maps are available online (just Google “opportunity zone map”).



# Texas Opportunity Zone Map



# Austin Opportunity Zone Map



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[Tax Credits and Land Use Development](#)

First appeared as part of the conference materials for the  
23<sup>rd</sup> Annual Land Use Conference session  
"Qualified Opportunity Zones: The "Dirt" on Tax-Driven Real Estate Development"