

Tax Benefits of Investing in Qualified Opportunity Funds

A New Tax Shelter Approved by Congress!

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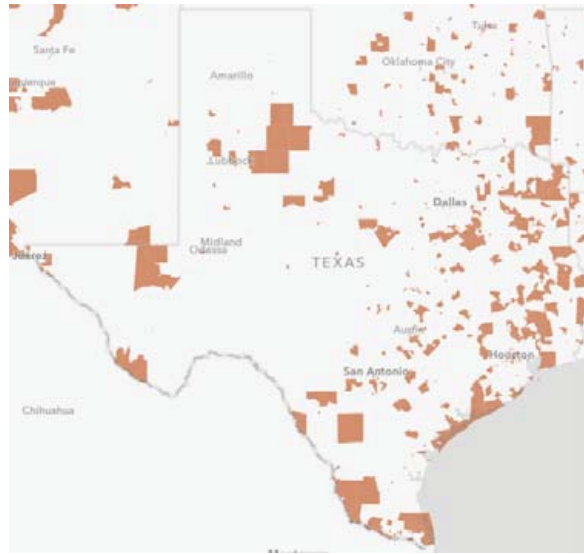


What is a “Qualified Opportunity Fund”?

- 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

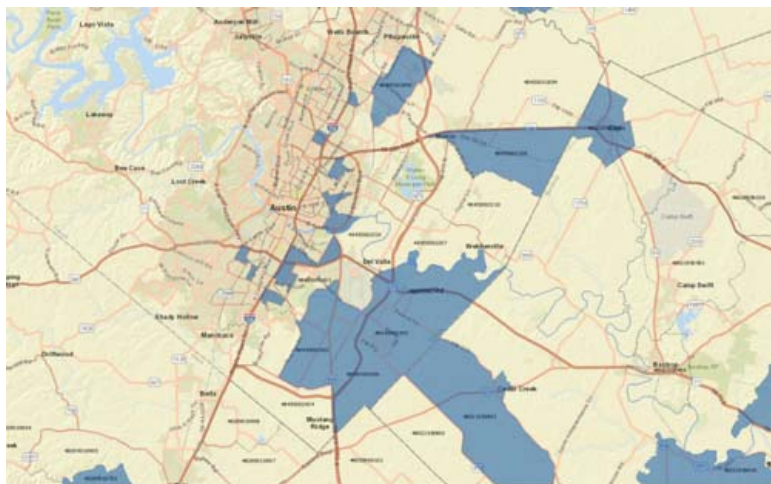


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Austin Opportunity Zone Map



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First appeared as part of the conference materials for the
23rd Annual Land Use Conference session

"Qualified Opportunity Zones: The "Dirt" on Tax-Driven Real Estate Development"