

Opportunity Zone Tax Benefits

BENEFIT 1: INITIAL DEFERRAL

- Increase in basis
 - 5 years: 10% of initial investment
 - 7 years: 15% of initial investment
- Basis
 - Cost of acquiring asset
- Capital Gains
 - Sale price of asset - basis

BENEFIT 2: FINAL EXCLUSION

- Must hold investment at least 10 years
- Must sell investment before 2049
- Investment can be
 - Business property
 - Partnership interest
 - Stock