



## CAPITAL GAIN EVENT

The Investor has a **capital gain event**. The capital gain can be from the sale of any type of asset, including private business, stocks, mutual funds, ETFs, real estate, collectibles, and crypto assets.

## QUALIFIED OPPORTUNITY FUND INVESTMENT

The Investor re-invests some or all of the capital gain into a **Qualified Opportunity Fund (QOF)** within 180 days of recognition. In 2020, the IRS extended the 180-day window for many investors.

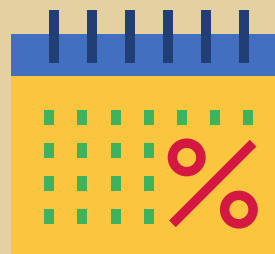


## CAPITAL DEPLOYMENT TO OPPORTUNITY ZONES

The Qualified Opportunity Fund invests in Qualified Opportunity Zone Property (QOZP), which can be real estate or operating business, injecting capital into one or more of 8,764 census tracts designated as **Opportunity Zones** throughout the country.

## TAX BENEFITS ON ORIGINAL GAIN

Meanwhile, the Investor is able to **defer** recognition of his initial capital gain until December 31, 2026. The amount of gain recognized can be **reduced** by up to 10% if invested in a QOF for at least 5 years.



## OPPORTUNITY ZONE INVESTMENT CAPITAL GAINS TAX ELIMINATION

After holding the Qualified Opportunity Fund investment for a minimum of 10 years, Investors pay **no tax** on any capital appreciation of the investment at disposition.