

# OPPORTUNITY ZONE: REALIZE THE IMPACT WHERE YOU NEED IT MOST



**WHAT IS AN OPPORTUNITY ZONE?**

Marked by federally designated Census Tracts, Opportunity Zones are economically-distressed areas often overlooked by traditional investments. The program provides a tool for urban economic development and revitalization by providing certain investments within Opportunity Zones attractive tax benefits on capital gains.



**Be organized. Be strategic. Be ready.** Potentially the most powerful new tool for urban redevelopment, an Opportunity Zone requires strategic positioning for the biggest real estate and community impact.

**Time is of the essence.** We set you up to quickly achieve the greatest impact. Our early, front-line experience with Opportunity Zones grew out of our leadership in opportunity analysis, real estate, and plan implementation. Knowing every Opportunity Zone has unique market dynamics, we craft a strategic vision and framework that focuses on community goals to attract investment.

► **OPPORTUNITY ASSESSMENT:**

- Identify and prioritize catalytic projects
- Engage with local businesses/start-ups
- Highlight attractive market opportunities

► **OPPORTUNITY ZONE INVESTMENT PROSPECTUS:**

- Create detailed Investment Prospectus that tells your story and markets your assets
- Identify projects that will provide return for investors and improve economic opportunity

► **DEVELOPER RECRUITMENT AND REAL ESTATE PROJECT VIABILITY:**

- Market the site to developers and new business ventures to expand economic opportunity
- Conduct TIF analysis to prepare for development
- Leverage other local, state, and federal programs to enhance Opportunity Fund investments



VANDEWALLE &  
ASSOCIATES INC.



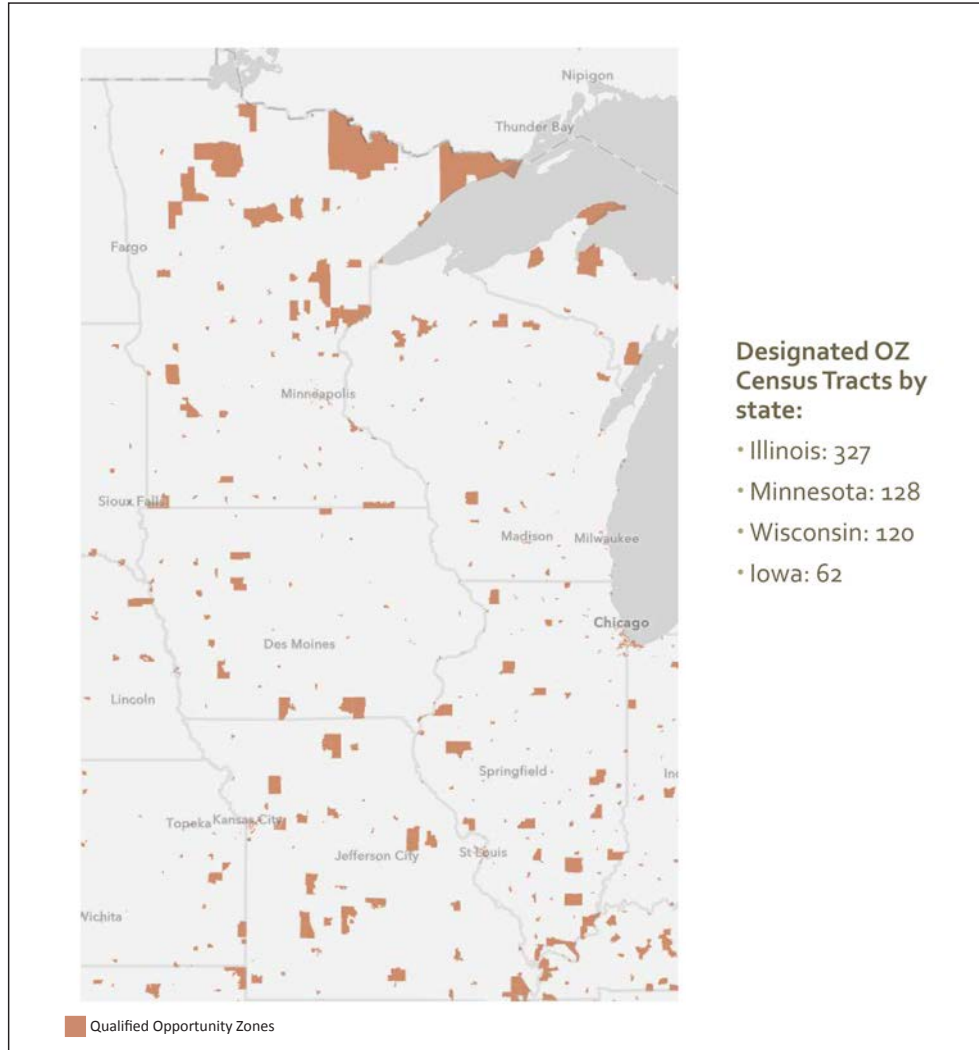
## VANDEWALLE & ASSOCIATES INC.

### BUILD A STRATEGY FOR IMPACTFUL INVESTMENT

- Access unrealized growth potential with strategic redevelopment
- Attract new business ventures that bring new resources, new opportunities, and a new place in the future economy
- Renewed urban vitality and the opportunity for residents to thrive

For more information on Opportunity Zones and the assistance Vandewalle & Associates offers, contact:

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### OPPORTUNITY ZONE PROGRAM BENEFITS

TAXPAYERS  
CAN GET TAX  
DEFERRAL  
AND OTHER  
BENEFITS...



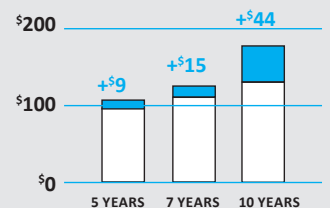
...FOR MAKING  
INVESTMENTS IN  
QUALIFIED  
OPPORTUNITY  
FUNDS (QOF)



...WHICH INVEST IN  
OPPORTUNITY  
ZONE PROPERTY  
AND BUSINESSES

### OPPORTUNITY ZONE TAX INCENTIVES

1. **Temporary deferral** of inclusion for any capital gains tax on money reinvested into an Opportunity Fund.
2. **15% reduction in capital gains** tax obligation due to a step-up in basis if the investment is held in the Opportunity Zone for 5 to 7 years.
3. **Permanent exclusion** from taxable income of capital gains from the sale or exchange of Opportunity Fund investment if that investment is held for at least 10 years.



**GROWTH PER \$100 OF INVESTMENT IN QOF OVER 5 YEARS, 7 YEARS, AND 10 YEARS. FUNDS KEPT IN THE FULL 10 YEARS RECEIVE PERMANENT EXCLUSION FROM TAXABLE INCOME OF CAPITAL GAINS.**

SOURCE: [WWW.EIG.ORG](http://WWW.EIG.ORG)