

## Events

## Qualified Opportunity Zones: What Are They and How Do They Work?

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As part of 2017 federal tax reform, Congress created new tax benefits for certain investments in low-income communities designated as Qualified Opportunity Zones. This webinar will provide an overview of these benefits and the requirements applicable to investments in Qualified Opportunity Zone projects, including recent Treasury guidance on a number of key questions. Topics to be addressed include:

- Who is entitled to receive Qualified Opportunity Zone tax benefits
- What is a Qualified Opportunity Fund, and how is it formed
- How can Qualified Opportunity Funds use investment proceeds
- Requirements and limitations applicable to Qualified Opportunity Funds
- Requirements and limitations applicable to Qualified Opportunity Fund subsidiaries
- Structuring for cash to be held over an extended development period
- Penalties for failure to satisfy Qualified Opportunity Zone requirements

To learn more about this complimentary webinar and to register, please [click here](#).