Opportunity Zones

The Opportunity Zones tax provision is designed to spur economic development and job creation in economically distressed communities. Three tax benefits are available to investors who reinvest capital gains into Qualified Opportunity Funds. These funds can finance commercial and industrial real estate, housing, infrastructure, and existing or start-up businesses in designated census tracts called “Opportunity Zones.”

Tax Benefits:

Temporary Capital Gains Deferral: Realized capital gains that are reinvested in an Opportunity Fund within 180 days can be deferred from taxable income until the earlier of December 31, 2026, or the date the Opportunity Fund is disposed of.

Step-Up Basis: Gains reinvested in Opportunity Funds will receive a 10 percent step-up in basis after five years and, if invested before Dec 31, 2019, an additional step-up of five percent at seven years. A maximum of 15 percent of the original gains may be excluded from taxes.

Permanent Exclusion of Taxable Income on New Gains: For investments held for a minimum of 10 years (up to 30 years), investors pay no taxes on any capital gains produced through their investment in Opportunity Funds.

Regional Opportunity Zones

Tarrant and Dallas Counties

Costs & Incentives

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