

# Opportunity Zone Structure – Newport News

## SPEAKERS

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*Your guide forward*



# Meet the Speaker

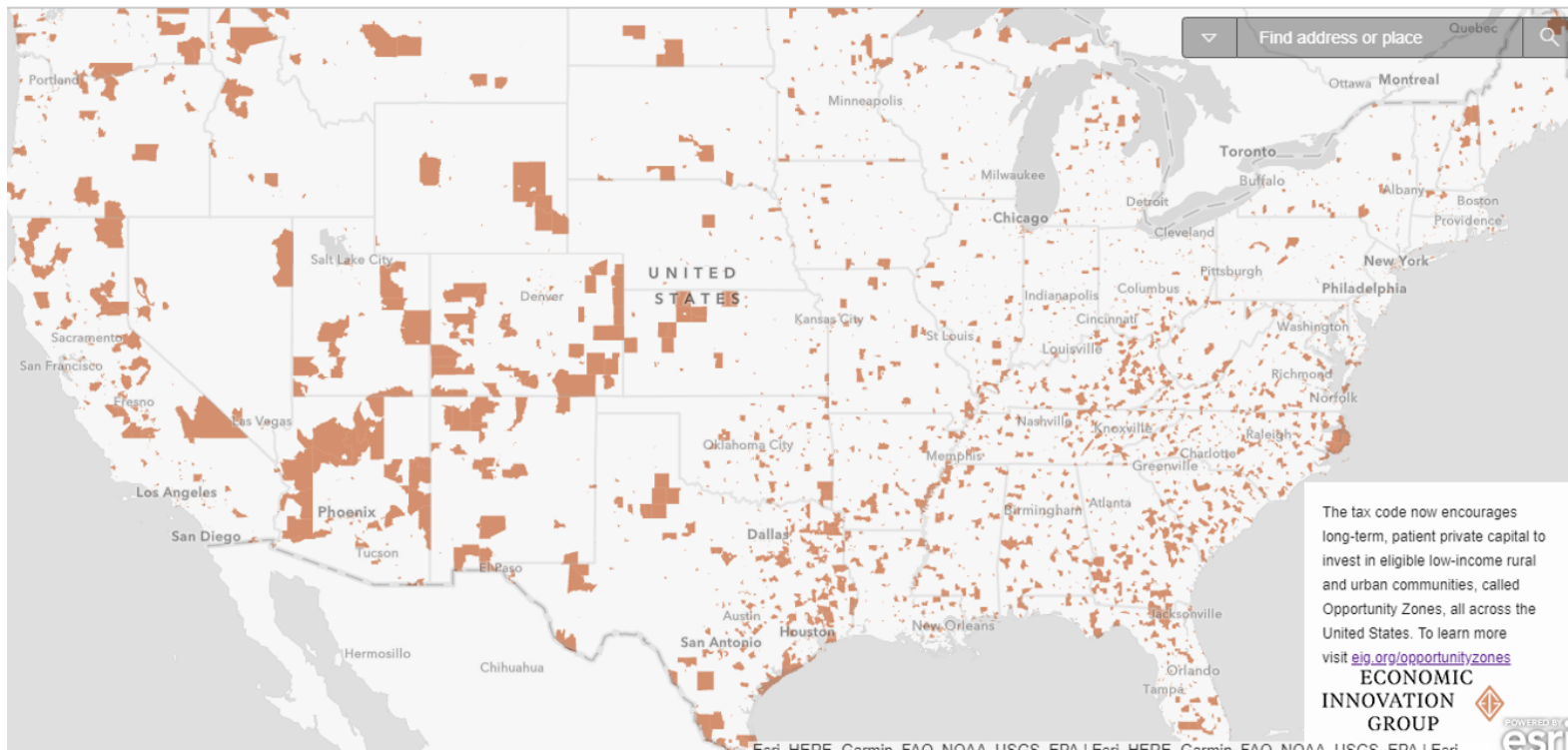
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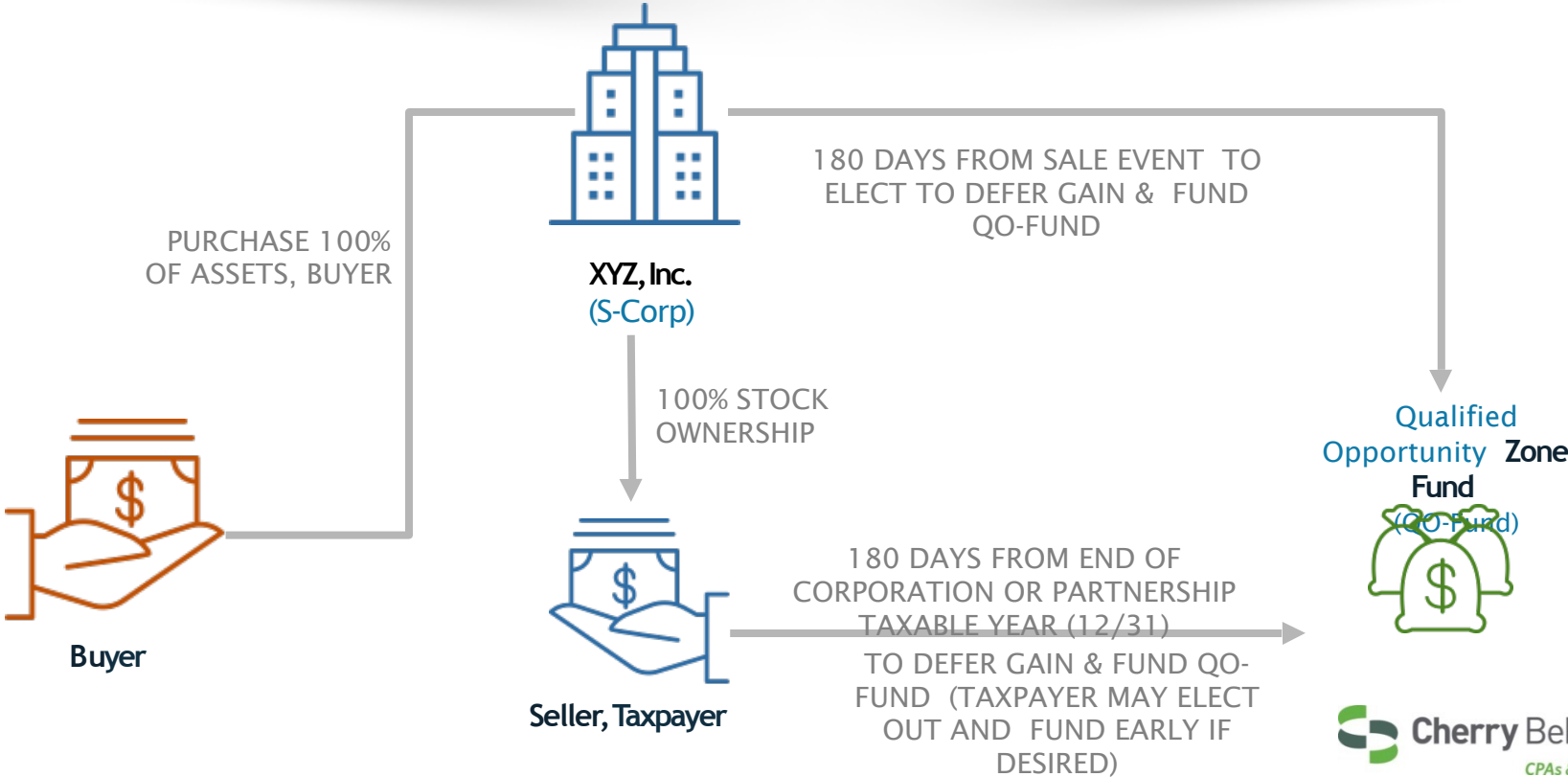
**Greg Davis, CPA**  
Partner, Tax Services

# U.S. Opportunity Zone Areas

CDFI - <https://www.cdfifund.gov/Pages/Opportunity-Zones.aspx>



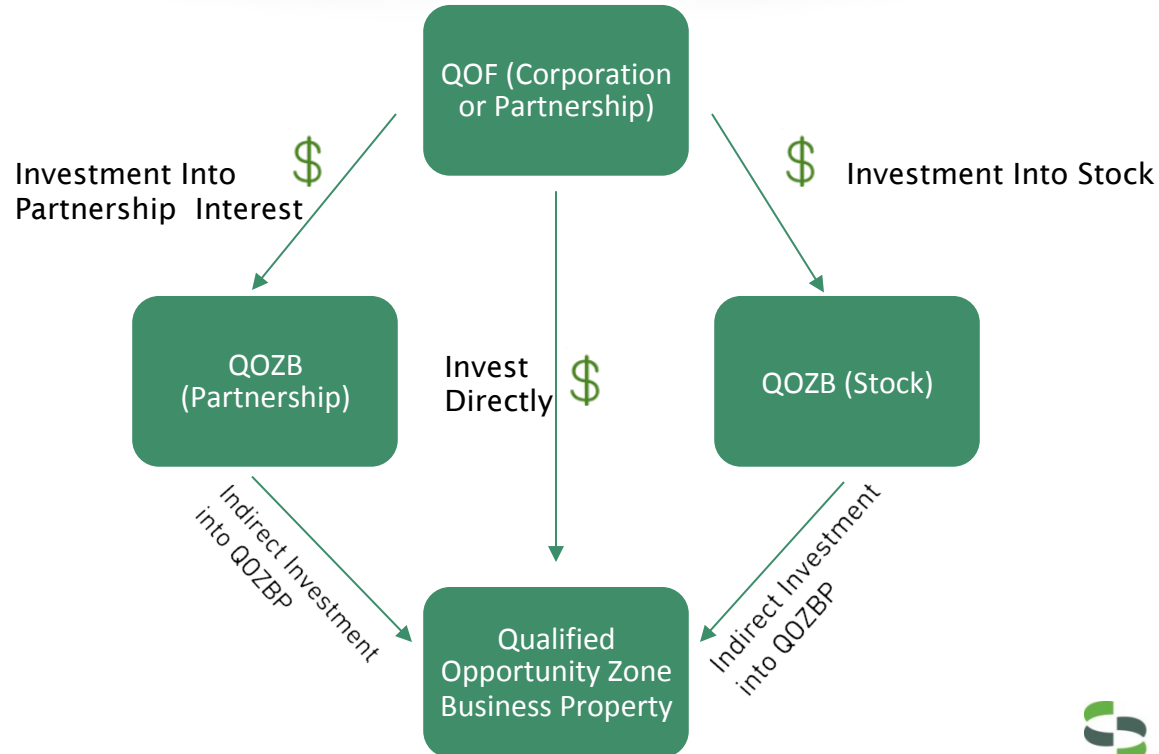
# Time to Elect Deferral of Gain



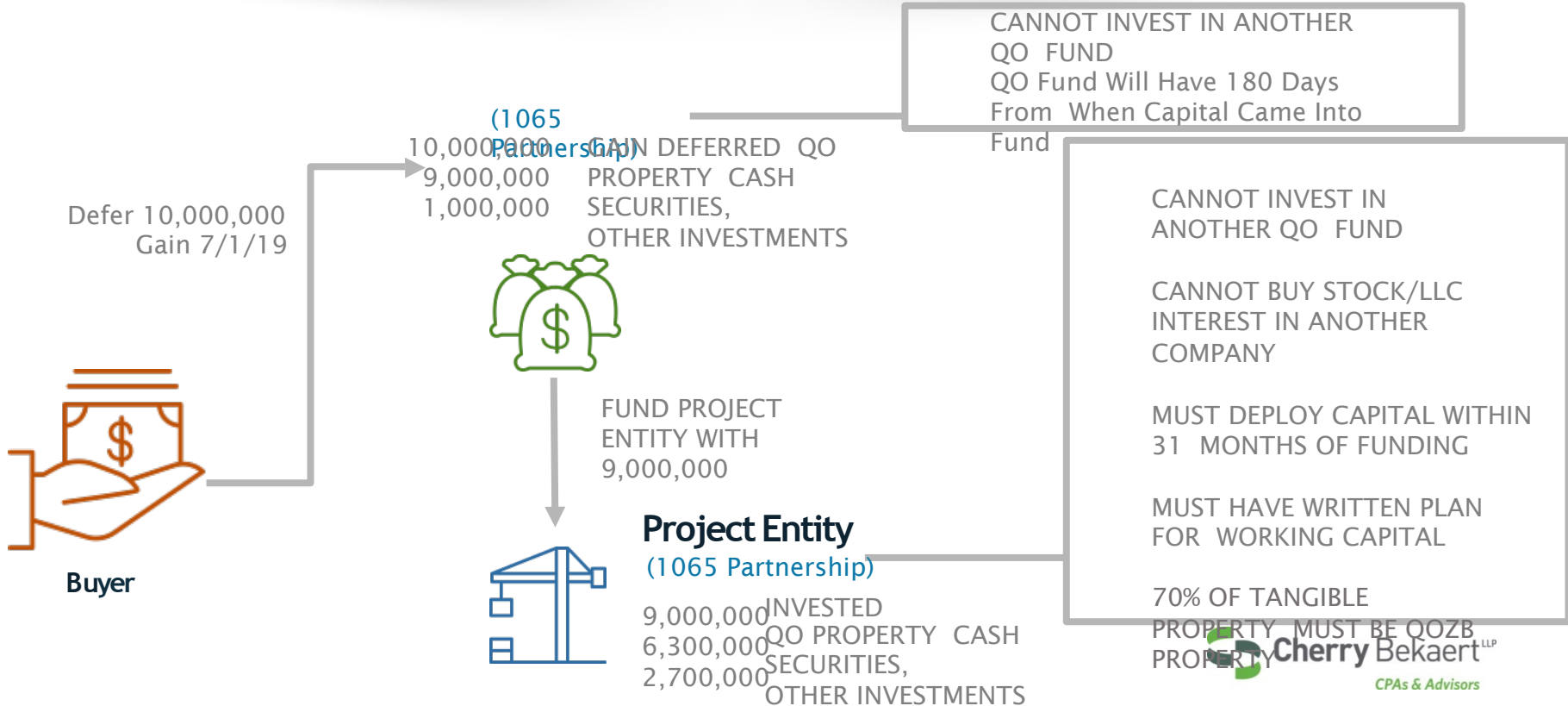
# QOZ Sample Ownership Structure



# Investments in Qualified Opportunity Zone Business Property



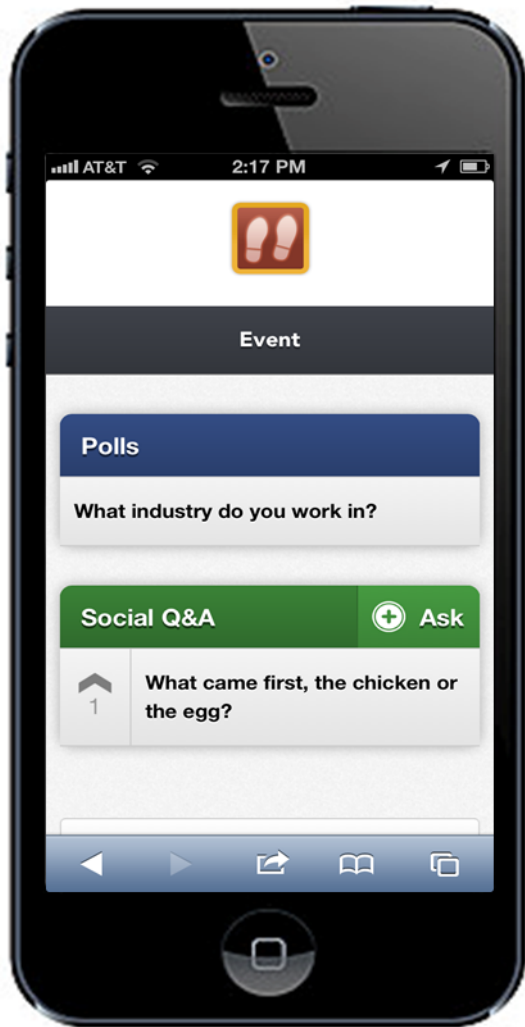
# Funding QOZ and ProjectCo



# Comparison of Direct Investment vs. Indirect Investment

Requirement	Direct Investment	Indirect Investment
Percentage of Opportunity Fund's assets that must be invested in qualified opportunity zone business property	90%	N/A
Percentage of Opportunity Fund's assets that must be invested in stock or partnership interests	N/A	90%
Percentage of Opportunity Fund's assets that may be held in cash or other liquid investments	10%	5% plus reasonable working capital
Percentage of Opportunity Fund's assets that may be held in intangible property	10%	Unlimited, but intangible property must be used in trade or business
Percentage of Opportunity Fund's assets that must be invested in tangible property	90%	No minimum
Percentage of gross income that must be derived from Opportunity Zone	None	50%
Ineligible Businesses	None	Sin Businesses





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**Social Q&A**

# What Questions Do You Have?

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