

Qualified Opportunity Funds

March 16, 2018

News and Insights, Marks Paneth

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As part of the extensive Tax Cuts and Jobs Act of 2017 (TCJA), Congress created a little known but beneficial tax program to incentivize the inflow of capital investments into “qualified low-income communities”^[1] or Qualified Opportunity Zones designated by the governors of each state^[2]. The investment is made through a Qualified Opportunity Fund which is generally a privately managed investment vehicle organized as a corporation, partnership or limited liability company for the sole purpose of investing directly into a certified qualified opportunity zone property.

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