



## Opportunity Zones

The Opportunity Zone incentive represents an exciting and potentially valuable economic and community development tool. The Opportunity Zone program is designed to encourage investment in economically distressed communities throughout the country by allowing investors with capital gains to defer paying tax on those gains by investing in under-served communities that need capital.

An investment in a Qualified Opportunity Fund must happen within 180 days of when the capital gains invested would otherwise be recognized. The deferral period begins on the date of the investment and runs until December 31, 2026, so investors should act now to receive the full benefit.

### **How our team can help:**

- Formation of Qualified Opportunity Funds
- Investments in Opportunity Zones
- Qualification of Opportunity Zone businesses
- Tax structuring for transactions
- Securities law guidance
- Corporate expansion into an Opportunity Zone
- Real estate development in an Opportunity Zone
- Assistance with siting and financing choices

### **Resources:**

[7 Most Asked Questions About Opportunity Zones](#)

[Opportunity Zone Regulations](#)

### PROFESSIONALS

[Nicole Keefe](#)

[George E. Morrison](#)

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How Recent Opportunity Zone Regulations Benefit Entrepreneurs

## News

- Burr's George Morrison Featured in Charlotte Agenda discussing Opportunity Zones  
Firm News, 01.16.2019

## Publications

- Department of Treasury Releases Proposed Regulations Offering Pandemic Relief to Qualified Opportunity Zone Businesses  
Articles / Publications, 04.26.2021