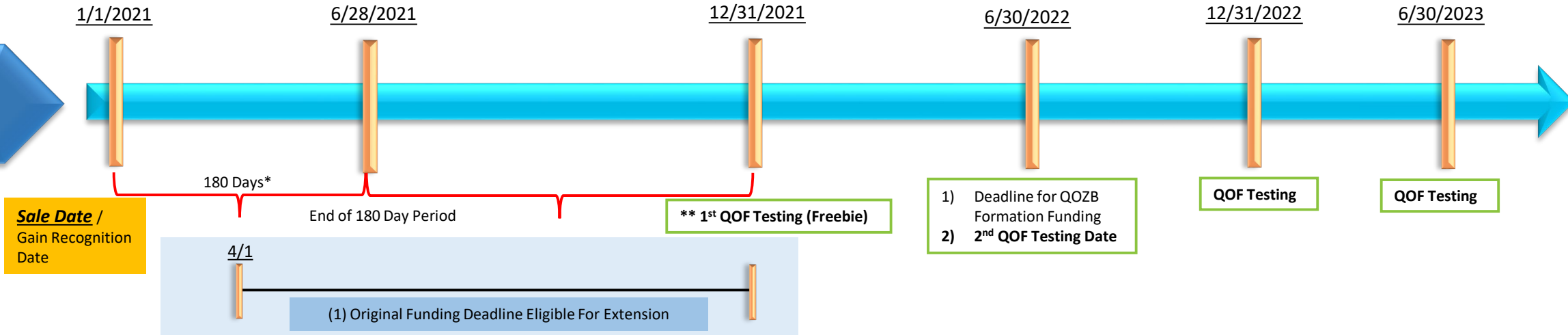
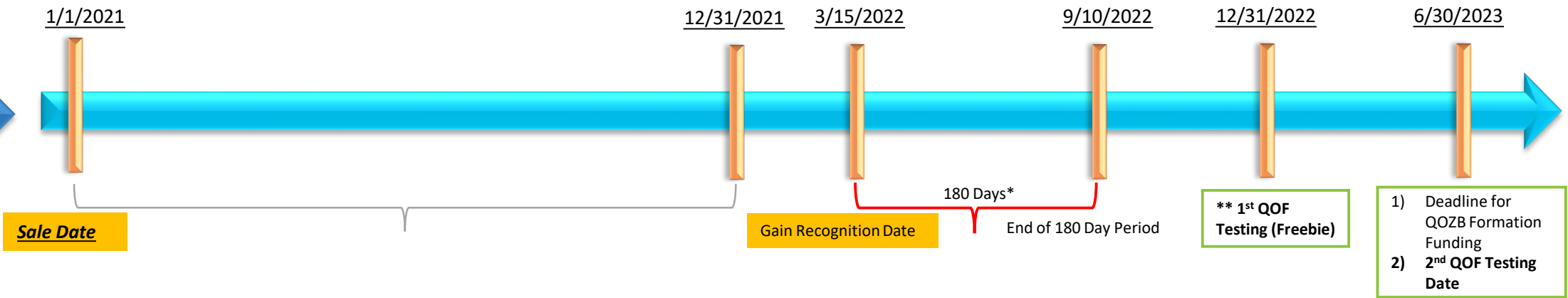


# QOF / QOZB Funding Timeline 2021

Direct Ownership



P/S S Corp or Trust : 12/31 Year-End



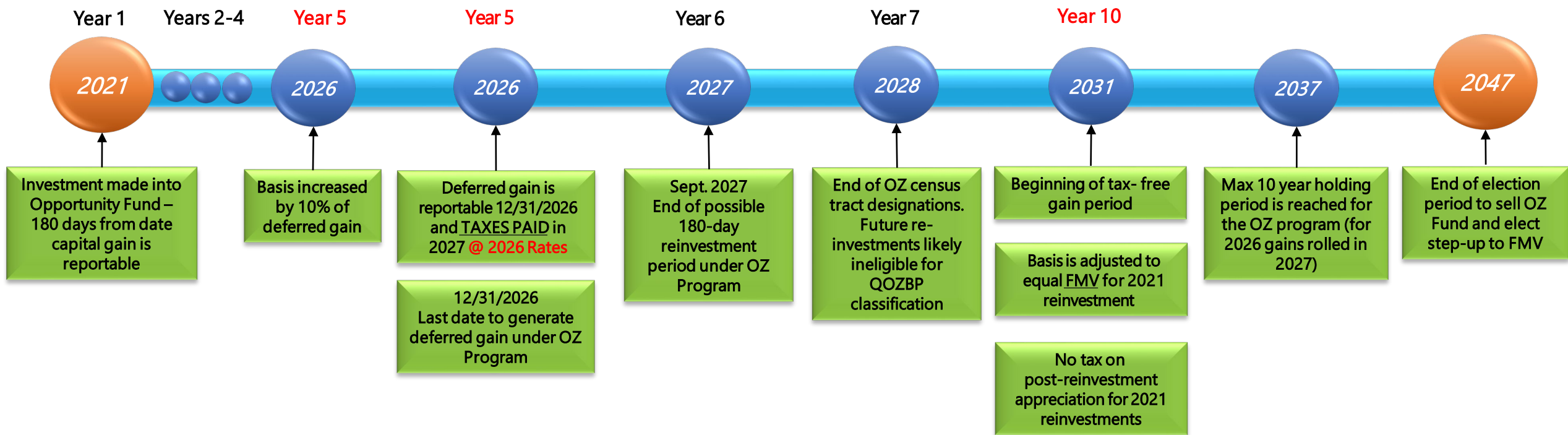
[www.hcvt.com](http://www.hcvt.com)

**Blake Christian (435) 200-9262**  
**Alejandra Lopez (562) 216-5516**  
**Ryan Mark (310) 566-6803**  
**Abi Yanke (435) 200-9267**

**\*PLR 202021009- Section 1400Z** - Earlier reinvestment deadline dates may occur for gains flowing from S Corp and Partnership terminations.  
**\*\*** In the event the QOF is funded in June or earlier you will have two testing dates in 2020. the first will be 6 months from funding date including funding month. The last testing date will December 31<sup>st</sup> (for calendar year taxpayers).

Entity-level elections/ reinvestments can be made but the start of the 180-day period may get accelerated

# Opportunity Zone Fund Investment Timeline



	Initial Sale	Held 5 Years	12/31/2026	Held 10+ Years
Deferred Gain	\$1,000,000	\$900,000	Triggered	
Gain Reported			\$900,000	<b>NONE</b>
% Step Up		10%	100%	Fund Basis
Basis	\$0	\$100,000	\$1,000,000	= FMV

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