



# OPPORTUNITY ZONE TIMELINE

**OPPORTUNITY ZONE INVESTMENTS MADE DURING 2019: 10 YEAR PLAN**

**2019**



**2020**

**TRIGGER EVENT**  
Sale of original assets

- Sell assets for \$15 million with realized capital gain of \$10 million

**ACTION TAKEN**

- Investment of capital gain into QOF
- Invest \$10 million within 180 days after sale
- Capital gain is deferred until no later than 12/31/2026

**2026**



**MILESTONE**  
\$8.5 Million deferred gain recognized

- No later than 12/31/2026
- Gain on original capital investment of \$10 Million reduced by \$1.5 Million step-ups is included in income

**MILESTONE**  
7-year basis step-up

- Additional 5% basis step-up
- Reduction of deferred capital gain to \$8.5 Million



**2024**

**MILESTONE**  
5-year basis step-up

- 10% basis step-up
- Reduction of deferred capital gain to \$9 Million

**2029**



**MILESTONE & TRIGGER EVENT**  
10-year exclusion & QOF investment sale

- Sell investment for \$20 Million
- Incremental realized capital gain of \$10 Million may be excluded by step-up in basis to FMV at 10 year mark

**12/31/2047 10 YEAR EXCLUSION SUNSETS**