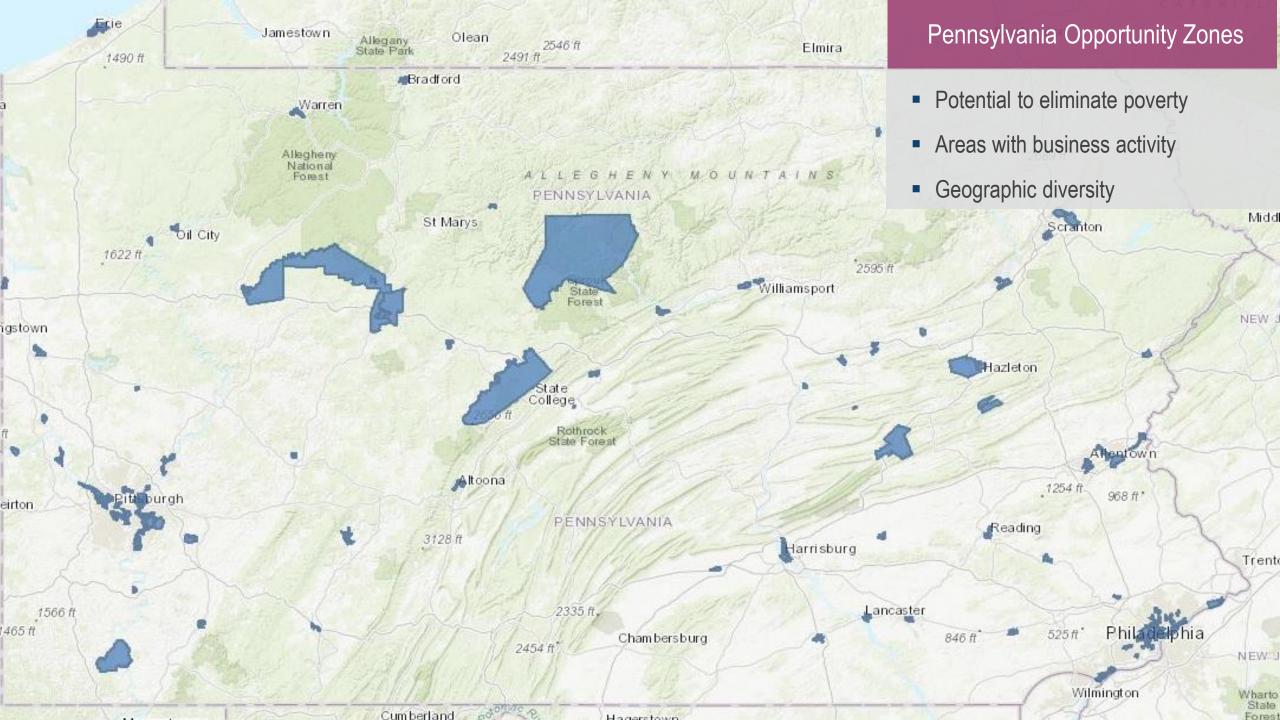
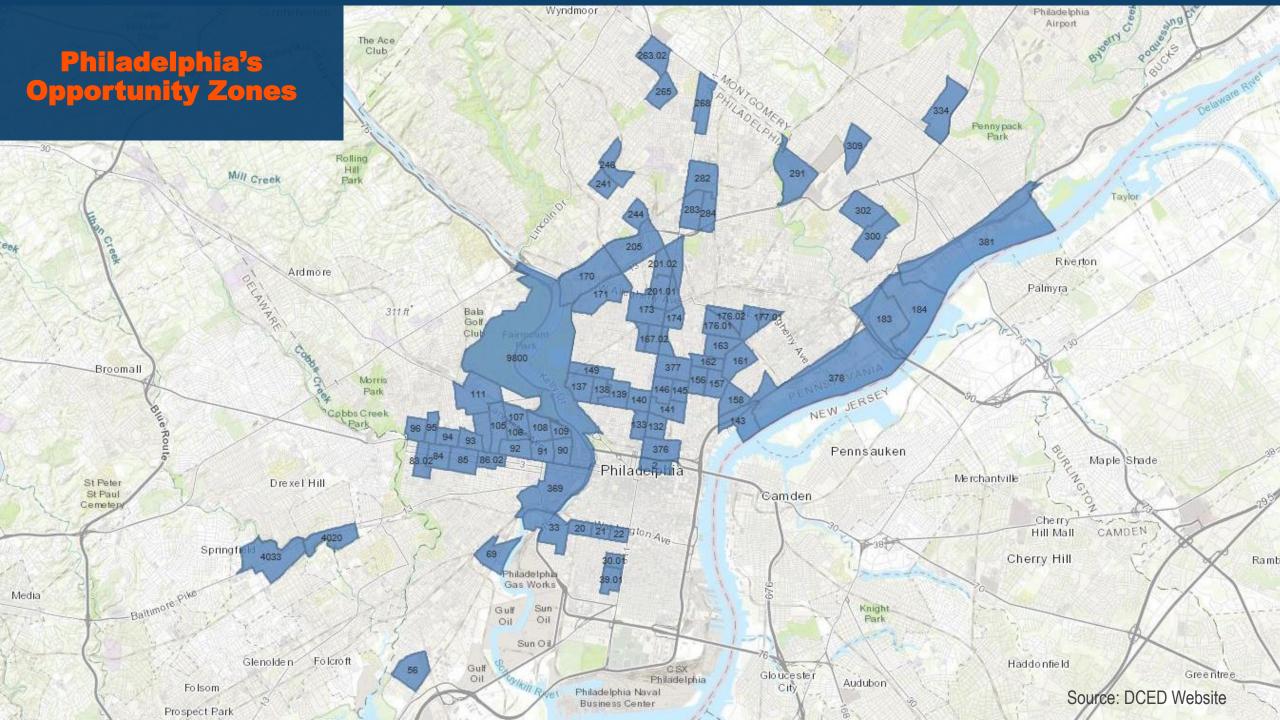


Buchanan Ingersoll& Rooney PC

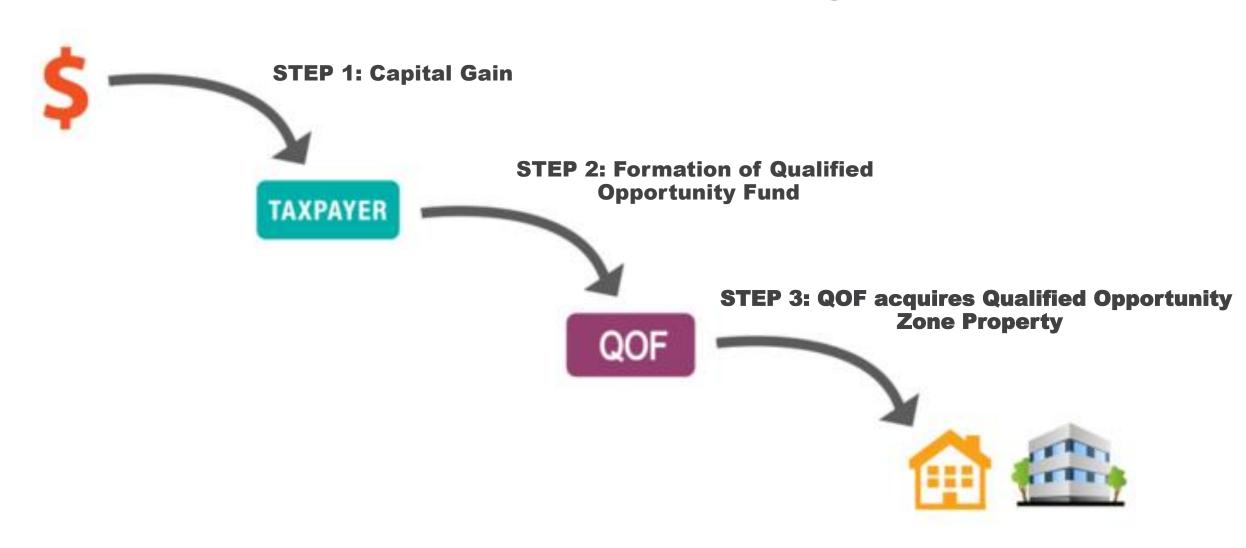
Taking Advantage of Opportunity Zones: A Panel Discussion

Presented by Buchanan, Ingersoll & Rooney in partnership with the Chamber of Commerce for Greater Philadelphia and the Select Greater Philadelphia Council

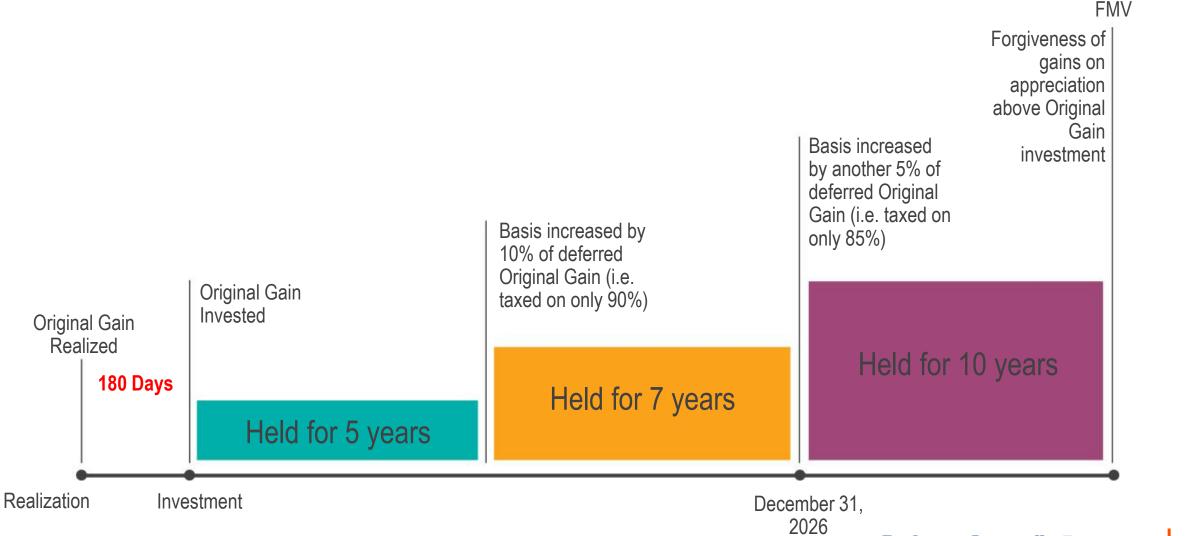




Formation of an Opportunity Zone Fund

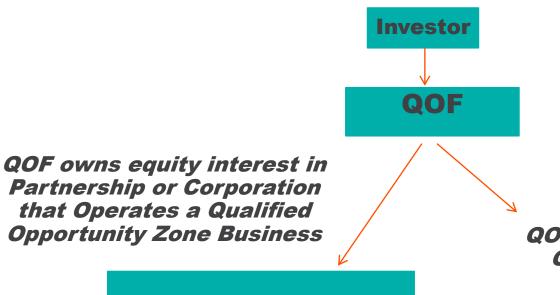


Partial Forgiveness of Original Gain & Total Forgiveness on Additional Gains



Basis Equals

QOF's Direct or Indirect Ownership in OZ



Partnership/Corporation

QOF directly owns
QOZ Business
Property

New QOZ Business

Expansion of existing business into QOZ

Improvement of existing business already located in QOZ





Construction of new asset Substantial improvement of existing asset

Thank you

William P. Conaboy, Jr.

Phone: 215-665-5364

Email: william.conaboy@bipc.com

Lisa M. Starczewski

Phone: 202-452-5780

Email: lisa.starczewski@bipc.com



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