

# Tax Benefits of Investing in Qualified Opportunity Funds

*A New Tax Shelter Approved by Congress!*

*Jackson Walker, LLP*

*Brian Dethrow*

*See JW.com for contact info*

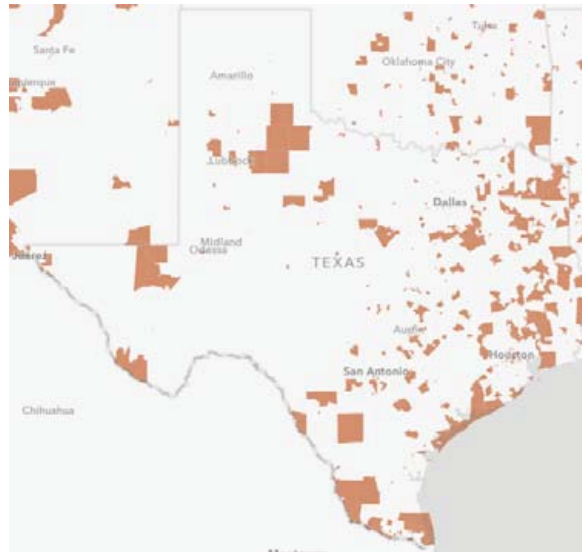


## What is a “Qualified Opportunity Fund”?

- Big picture: A Qualified Opportunity Fund (QOF) is a corporation or partnership into which taxpayers can “roll over” capital gains and obtain tax deferral and gain exclusion.
- A QOF must invest in specific geographic regions, or Opportunity Zones. Generally, these are low-income areas that was nominated by each state government and has been approved by the US Treasury.
- The Opportunity Zones are fixed. Interactive Opportunity Zone maps are available online (just Google “opportunity zone map”).



# Texas Opportunity Zone Map

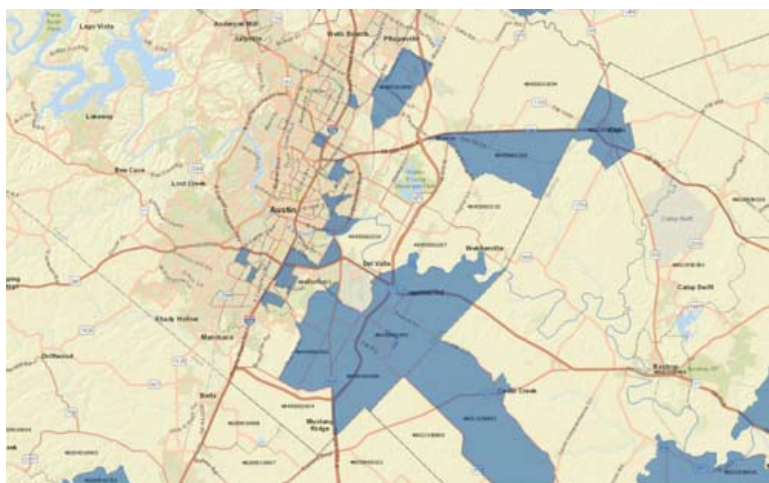


3

AUSTIN | DALLAS | FORT WORTH | HOUSTON | SAN ANGELO | SAN ANTONIO | TEXARKANA



# Austin Opportunity Zone Map



4

AUSTIN | DALLAS | FORT WORTH | HOUSTON | SAN ANGELO | SAN ANTONIO | TEXARKANA



Find the full text of this and thousands of other resources from leading experts in dozens of legal practice areas in the [UT Law CLE eLibrary \(utcle.org/elibrary\)](https://utcle.org/elibrary)

## Title search: Tax Benefits of Investing in Qualified Opportunity Funds

Also available as part of the eCourse

[2019 Land Use eConference](#)

First appeared as part of the conference materials for the  
23<sup>rd</sup> Annual Land Use Conference session

"Qualified Opportunity Zones: The "Dirt" on Tax-Driven Real Estate Development"