USING OPPORTUNITY ZONE INCENTIVES IN LIHTC TRANSACTIONS
ABA FORUM ON AFFORDABLE HOUSING & COMMUNITY DEVELOPMENT

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QUALIFIED OPPORTUNITY FUND – INVESTOR SIDE

- Invest capital gains in a Qualified Opportunity Fund (QOF)
- Investment made within 180 days of the event generating the gain
- New insights on 1231 gains - when can they be invested?
- When does the QOF have to make its investments?
- Can the developer/general partner benefit from QOF investment?
- What is a mixed fund and how can it occur?
- How do these timing requirement impact yield?
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