

Proposed Regulations Likely to Stimulate Investment in Qualified Opportunity Zones

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The Treasury Department and IRS in April released a second set of proposed regulations governing tax incentives for investment in “qualified opportunity zones.” We expect the new rules to spur further investment in “qualified opportunity funds” that buy properties or businesses in these designated low-income communities. Our memo explains the rules in detail and offers insight into a variety of factors relevant to investors and funds. We have also prepared a consolidated version of the two sets of proposed regulations for ease of reference which can be accessed via a link in our memo.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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