

# Opportunity Zones & Opportunity Funds

H.R. 1, the tax reform bill passed and signed into law December 2017, created the Opportunity Zone Program, a new investment tool that offers federal tax incentives for investors to provide capital to operating businesses and for real estate development in low-income areas called Opportunity Zones. The firm's interdisciplinary team has thoroughly studied the Opportunity Zones program since its inception. Our Tax Credit & Impact Finance (TCIF) attorneys are active in advising clients on forming, structuring and investing in Opportunity Funds and making investments in Opportunity Funds and Opportunity Zone businesses. We also advise our clients with respect to Opportunity Zone program compliance. Stinson's TCIF attorneys are uniquely equipped to guide investors, fund managers and businesses in Opportunity Zones in organizing investments that utilize the investment opportunities available under this program.

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## TEAM

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