

OPPORTUNITY ZONES

Moore & Van Allen's cross-disciplinary team of Investment Management, Real Estate, and Tax attorneys can assist real estate and private equity investors and fund managers in evaluating, structuring, and executing on investments and private funds that qualify for the Opportunity Zone program ("OZ Program"), which was signed into law as part of the Tax Cuts and Jobs Act of 2017, and is designed to foster development in economically disadvantaged U.S. communities.

The investment and tax incentives created by the OZ Program should be of interest to a broad range of market participants, including real estate developers, first-time and serial fund sponsors, institutional and high net worth investors, family offices, entrepreneurs, and certain service businesses. We work with clients to canvass ideas, evaluate proposed OZ Program investment structures, and design fund products tailored to investor demand and regulatory requirements.