



## Katten Forms Federal Opportunity Zone Working Group

October 12, 2018

Katten is pleased to announce that the firm has created and mobilized the Opportunity Zone Team—a seasoned, multidisciplinary group of attorneys who focus on transactional tax planning, real estate and financial services—to help investors and real estate professionals navigate the laws associated with Opportunity Zones and best implement the new tax law. Members of the new team bring decades of experience in advising clients on federal and state housing tax credits, fund formation and real estate matters.

This team was formed in response to a significant opportunity made possible by the 2017 Tax Cuts and Jobs Act for private investors to defer the recognition of certain gains by investing those gains in Opportunity Zones. This provision from the new tax law is designed to help jump-start and support long-term economic development in certain low-income, underinvested communities around the country.

The new law provides investors with a useful means of deferring the tax recognition from the sale of certain appreciated assets if investors place those gains into qualified Opportunity Zone funds. These funds, in turn, invest those gains into real estate developments and small businesses in the designated areas.

This provision is already generating a great deal of interest among investors and real estate professionals, who are asking questions, such as:

- What type of investor should be most interested in Opportunity Zones?
- How can investors maximize the tax benefits resulting from the new tax law?
- How should investors begin planning to take advantage of this exciting and potentially valuable economic and community tool?

"This new legislation opens the door to tremendous possibilities for investors, while at the same time encouraging the growth and betterment of the local communities surrounding these developments," said Glenn Miller, Tax partner and head of the firm's new team.

Please contact a member of the Opportunity Zone Team for additional information.

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## CONTACTS

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