OZ PITCH DAY – JULY 30, 2026

OPPORTUNITY ZONES EXPLAINED

A CRASH COURSE FOR HIGH NET WORTH INVESTORS

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Presented by Jimmy Atkinson

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What Are Opportunity Zones?

The investment opportunity of a lifetime.
Now a permanent feature of the tax code!

- Biggest benefit for investors: **Unlimited tax-free growth.**

But... it all starts with an ***eligible gain***.

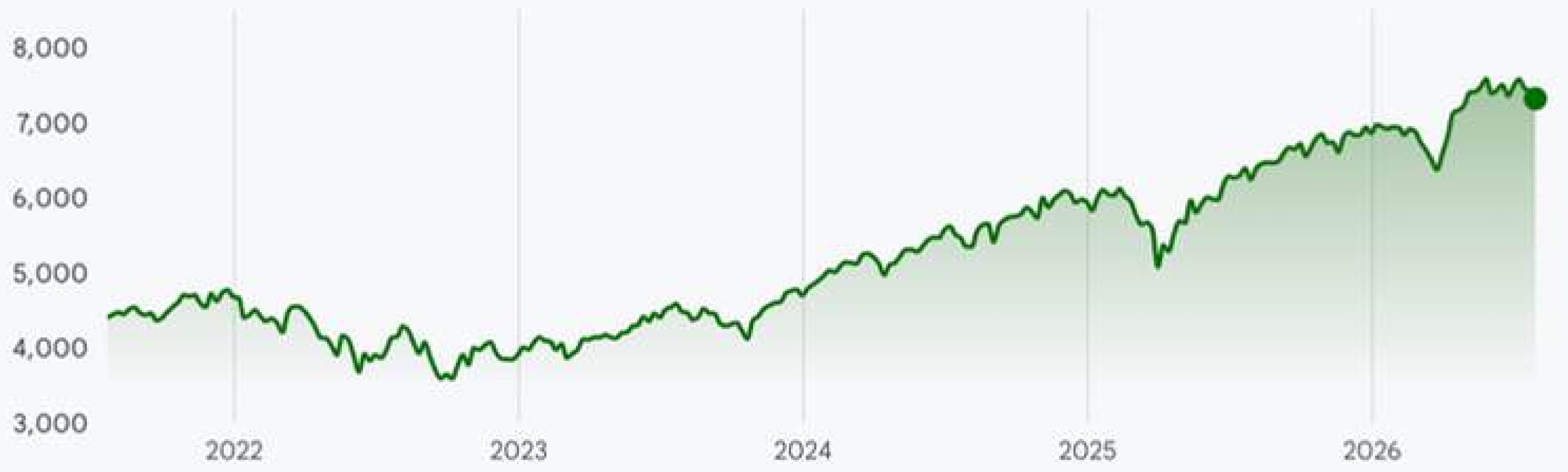
S&P 500

Add to list

7,316.15 +66.46% (+2,920.89) 5Y

Dec 31, 8:00:00 PM UTC-4

Area Compare Indicators



1D 5D 1M 6M YTD 1Y 5Y MAX

Bitcoin / United States Dollar

+ Add to list

63,555.00 +53.00% (+22,016.10) 5Y

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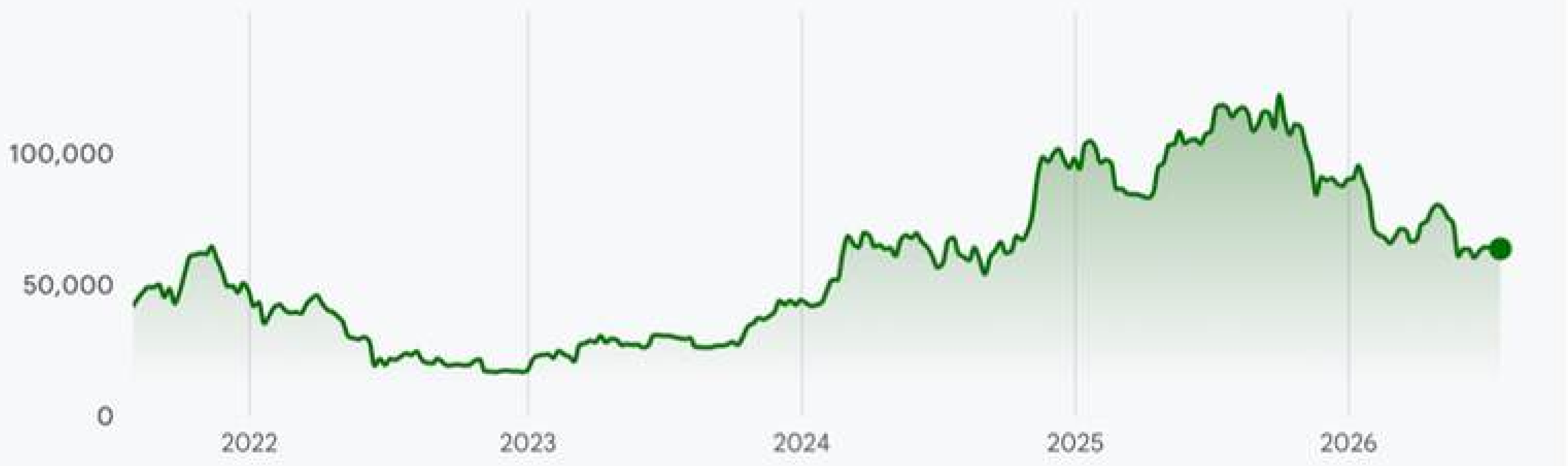
Area Compare Indicators



1D 5D 1M 6M YTD 1Y 5Y MAX

About Jimmy Atkinson

- Founded **OpportunityZones.com** in 2018.
- Host of ***The Opportunity Zones Podcast***.
- Founded **OZ Insiders** Mastermind in 2023. Now 100 members strong.
- Author of ***The Opportunity Zones Playbook***.
- Personally worked with over 100 Opportunity Zone GPs.
- 18th OZ Pitch Day.

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I wrote the book on Opportunity Zones...

The Opportunity Zones Playbook

Published in June 2026. Written for the OZ 2.0 era. Get your copy now:

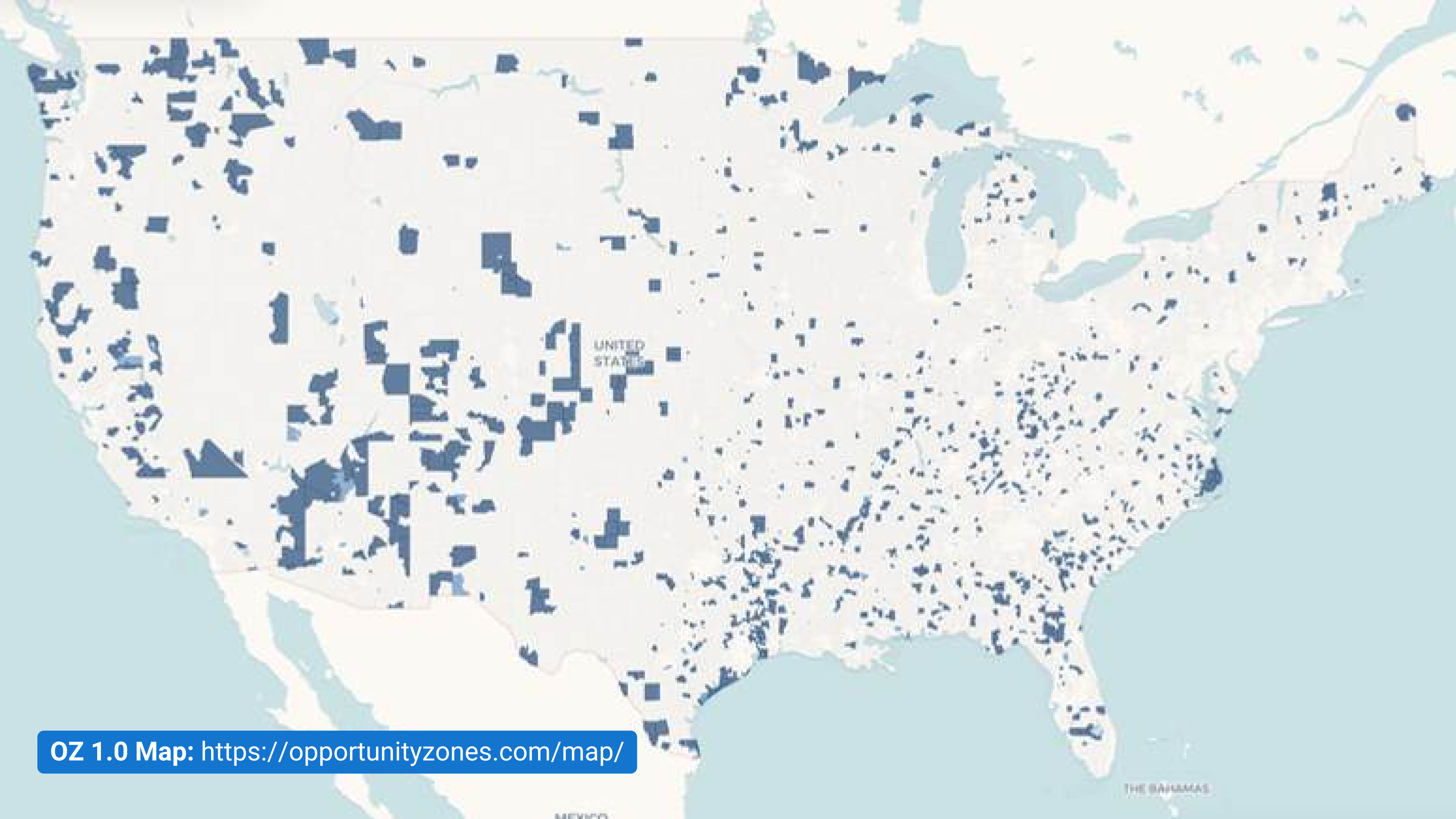
🔗 https://opportunityzones.com/book/

Key Requirements For Opportunity Zone Eligibility

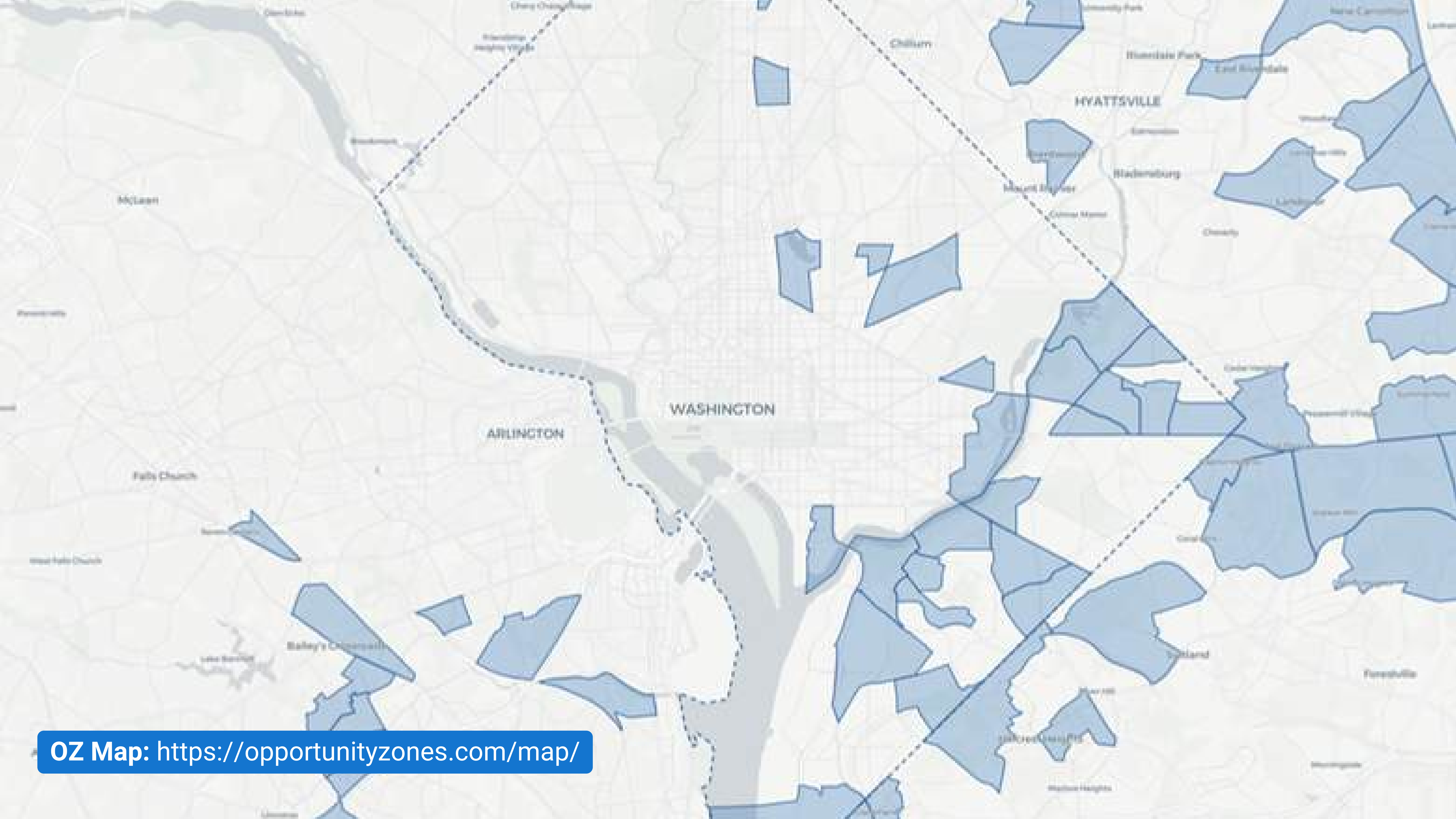
- Must be physically located in one or more Opportunity Zones.
- Must satisfy *original use* or *substantial improvement*.
- Must be engaged in an active trade or business.

In general, the investment should be consistent with the intention of the OZ statute:

To increase economic activity in the Opportunity Zone.



OZ 1.0 Map: https://opportunityzones.com/map/



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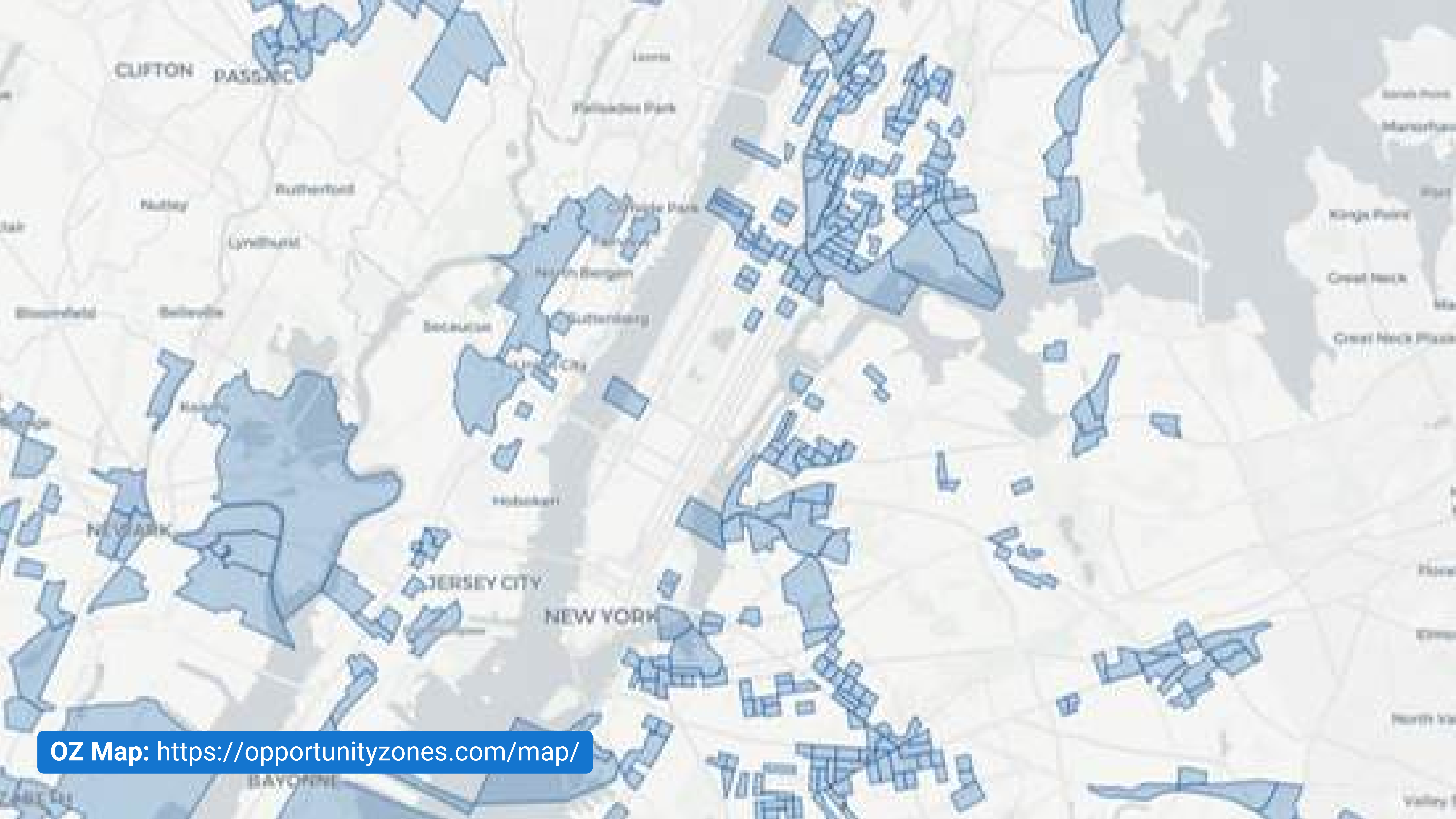

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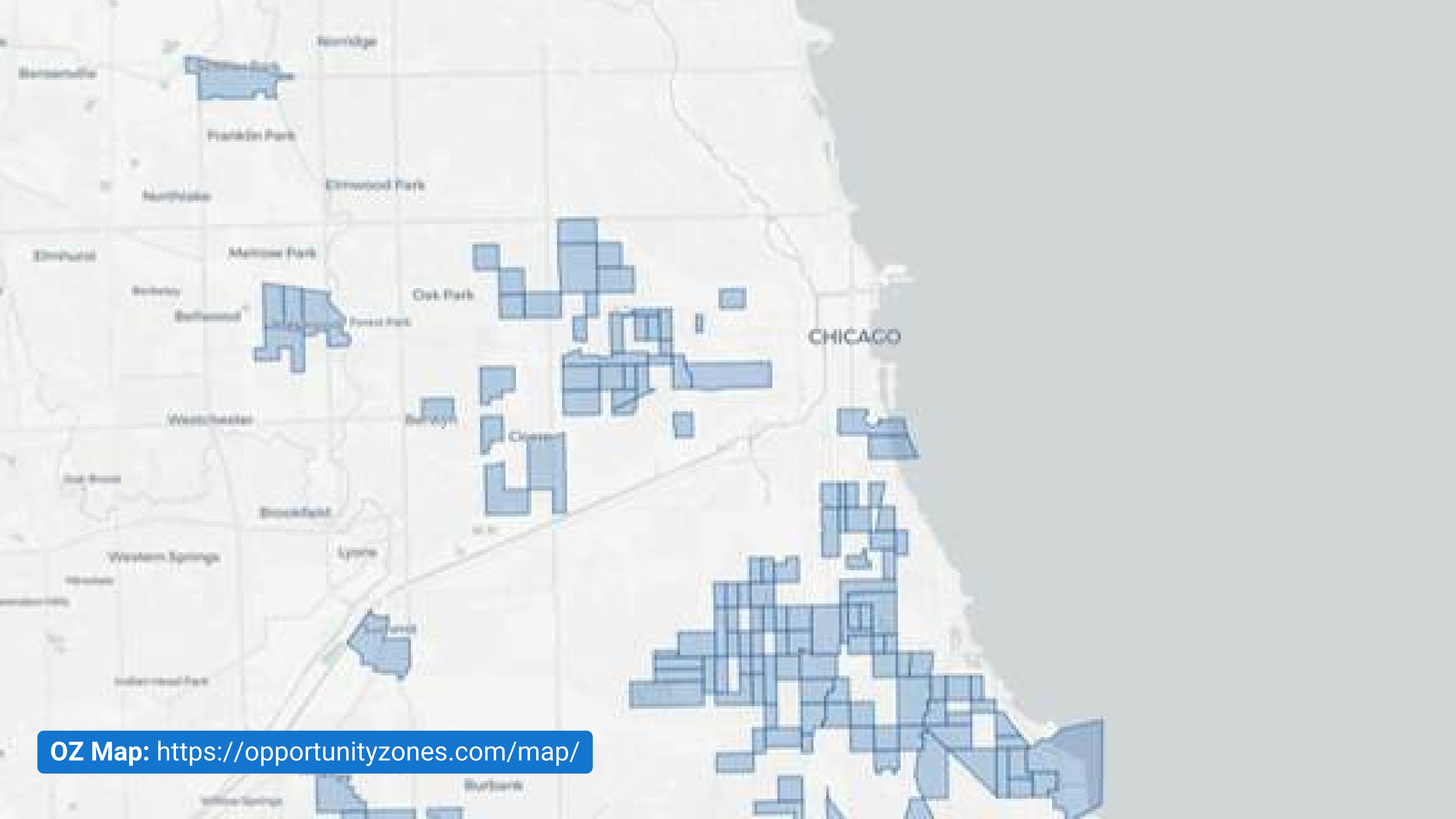

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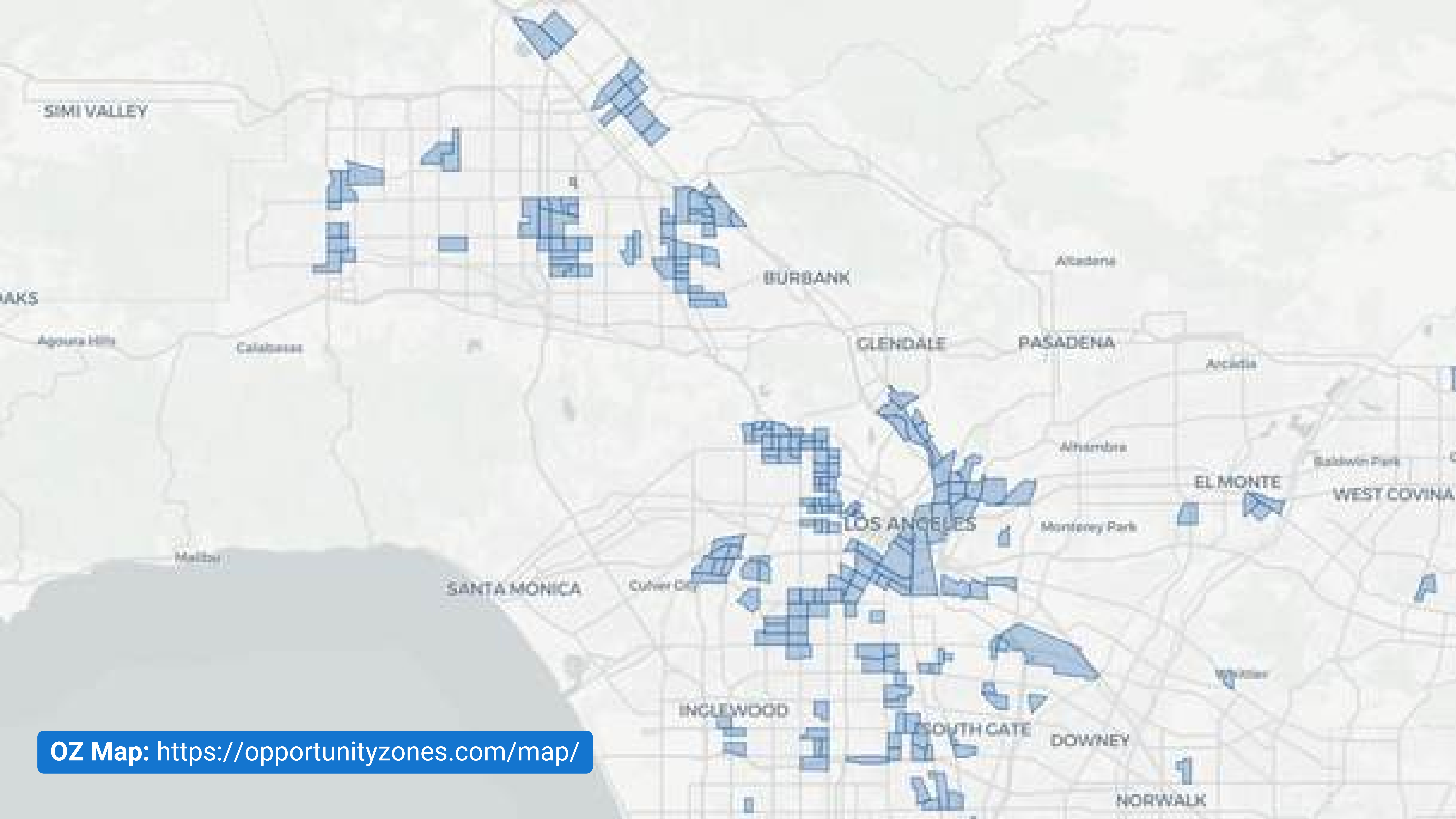

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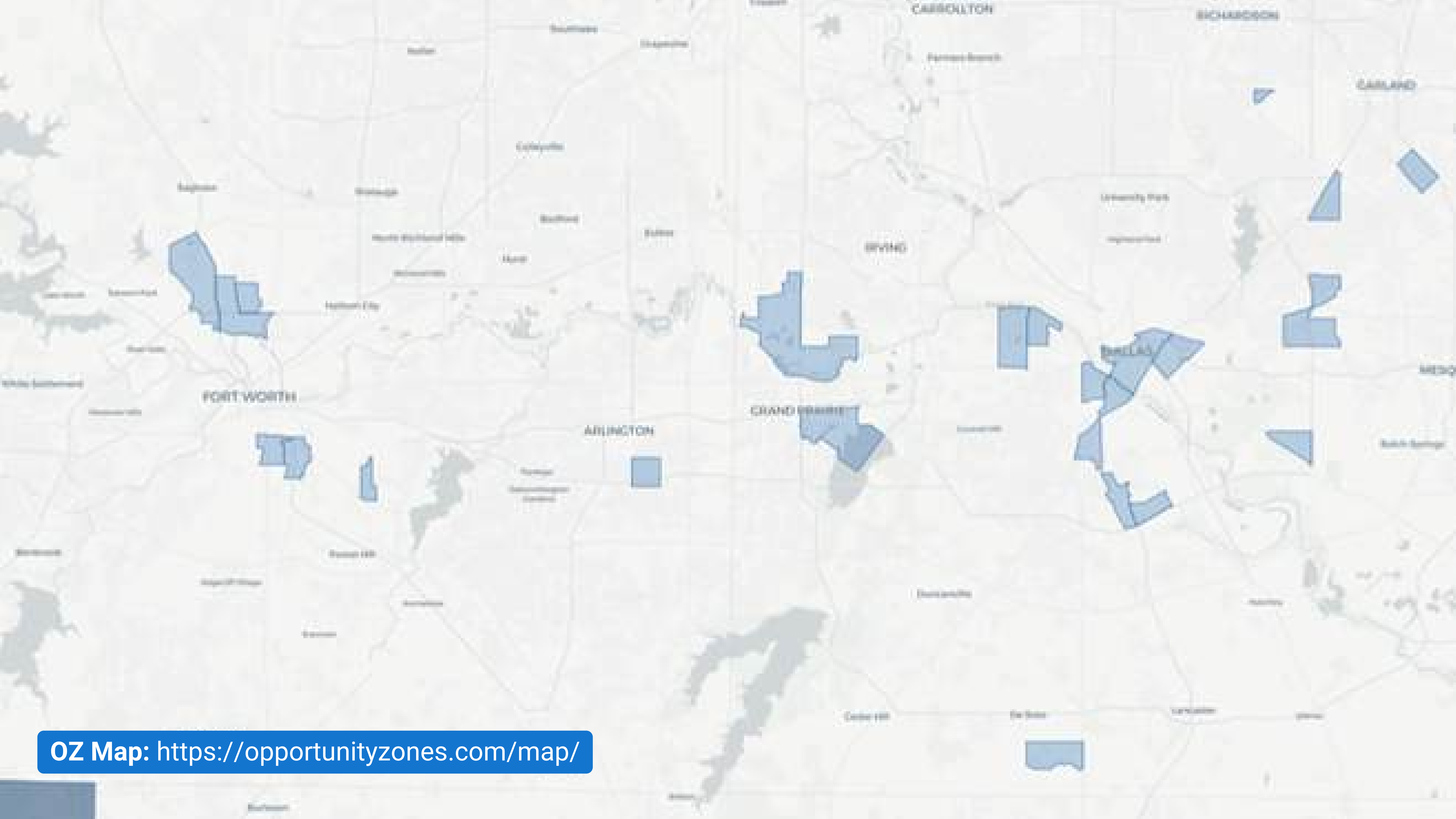

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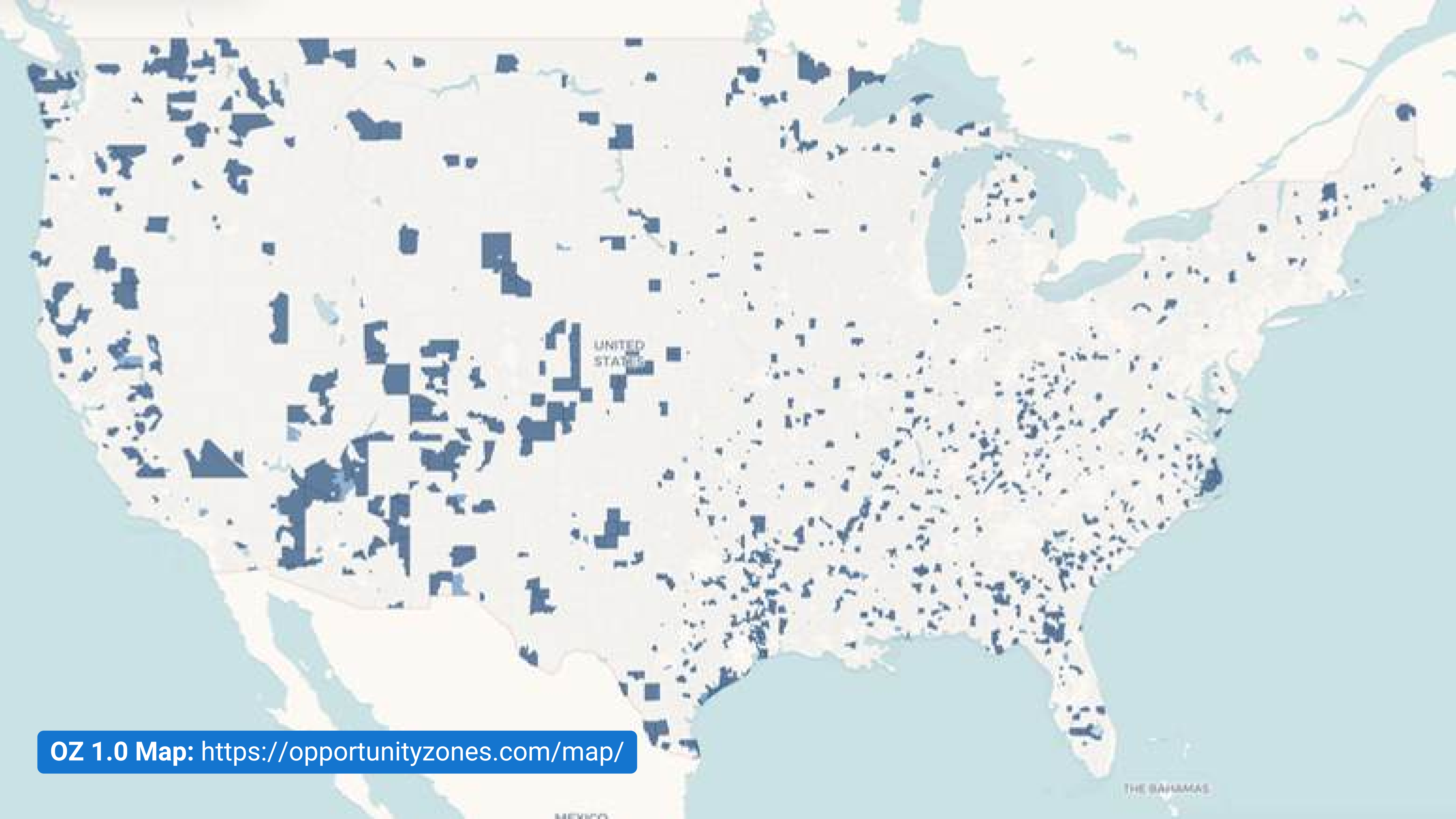

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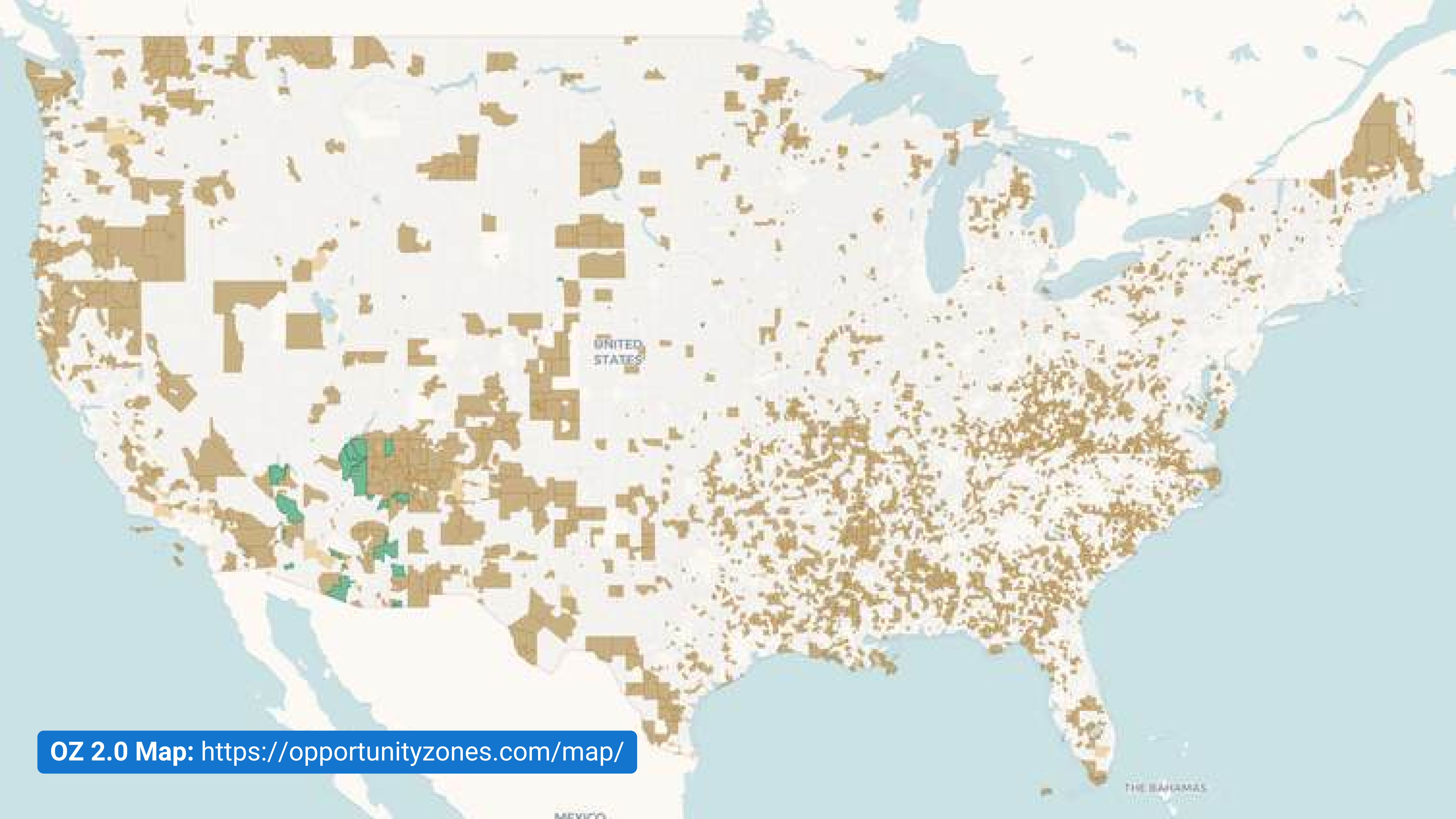

OZ 2.0 Map: https://opportunityzones.com/map/

Opportunity Zone Tax Benefits: Unlimited Tax-Free Growth

Four Tax Benefits For OZ 1.0 Investors (2018–2026)

For eligible gains reinvested in Opportunity Zones within 180 days (and before 2027)...

1. **Deferral** until 2026.
2. **Reduction** of gain recognized in 2026.
    a. 15% reduction for investments prior to 2020.
    b. 10% reduction for investments prior to 2022.
    c. No reduction for investments after 12/31/2021.
3. **No capital gains** tax liability on OZ investment after achieving a 10-year hold.
4. **No depreciation recapture** after achieving a 10-year hold.

Example Opportunity Zone Investment

💰 U.S. taxpayer sells SPY on May 1, 2026, generating a capital gain of $1 million.

📅 Within 180 days, that gain is reinvested into a Qualified Opportunity Fund.

🏢 The QOF then deploys its capital into Qualified Opportunity Zone Property.

Note: Only the gain portion is eligible for the tax benefits. The principal can be reinvested elsewhere.

Benefit #1: Deferral Of Gain To 2026 (Essentially No Longer a Benefit)

🧾 $1 million gain recognized on tax return in 2026.

🏦 Liability due April 15, 2027.*

🚫 **Benefit #2 Expired:** The ability to reduce the gain amount by 10% or 15% is no longer available.

> ***Note:** The gain recognized in 2026 is capped by the FMV of the QOF investment on 12/31/2026.

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Benefit #3: Exclusion Of Capital Gains Tax On OZ Investment Held 10+ Years

💵 On December 31, 2036, the QOF sells its assets and distributes cash to its investors. $2.5 million is returned to our example taxpayer.

💰 Capital gain of $1.5 million.

🏦 Typically, this would be taxed at a 23.8% rate federally (plus, additional state taxes may apply.)

👌 No tax due because it was a Qualified Opportunity Fund investment that was held for at least 10 years.

Benefit #4: No Depreciation Recapture

🏢 $1 million real estate asset. Building valued at $800,000.

🗓️ 27.5-Year Depreciation Schedule: -$29,090 depreciated per year.

💸 10 Years Of Depreciation: -$290,900.

The End of OZ 1.0 & the Need for Permanence & Enhancement

- 12/31/2026 sunset date.
- Political desire to renew TCJA (including OZs).
- OZs not just renewed, but made permanent and enhanced by OBBBA.
- New 10-year cycle every decade, beginning in 2027.

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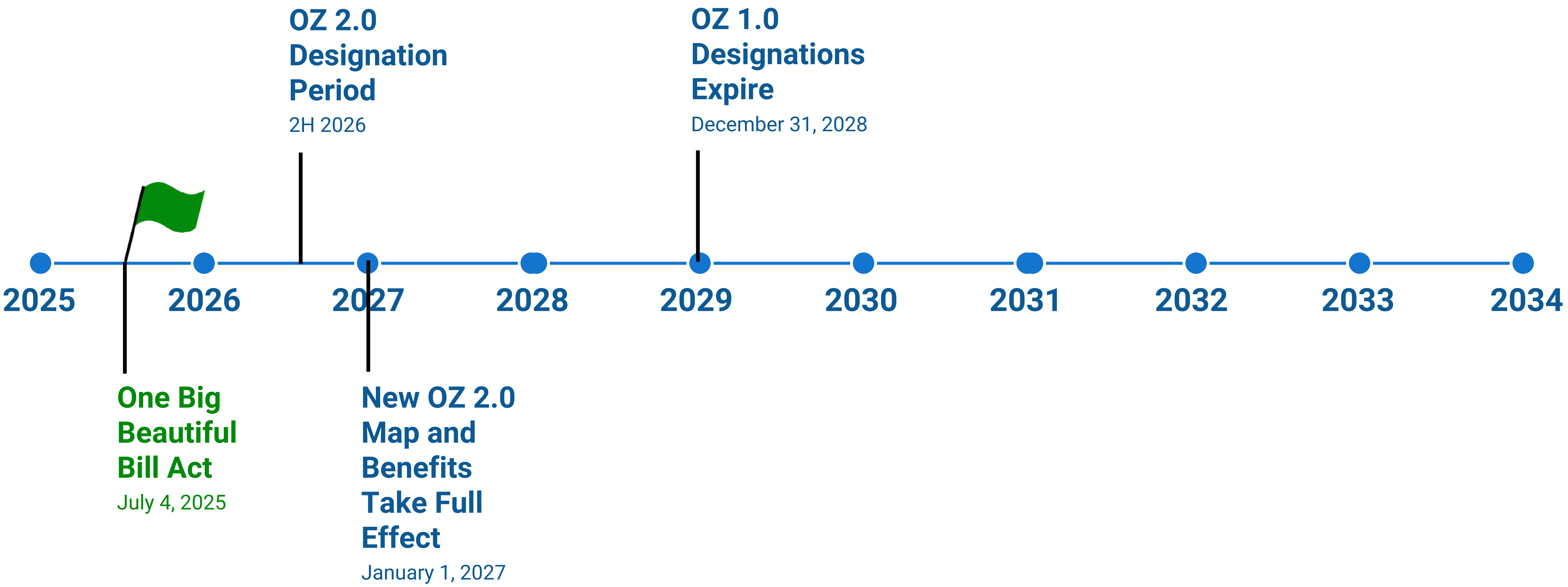
Opportunity Zones 2.0 Timeline



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Four Tax Benefits For OZ 2.0 Investors (2027–)

For eligible gains reinvested in Opportunity Zones after December 31, 2026...

1. **Deferral** for 5 years.
2. **Reduction** of gain recognized at 5-year mark.
    a. 10% reduction for investments in standard QOFs.
    b. 30% reduction for investments in rural QOFs (QROFs).
3. **No capital gains** tax liability on OZ investment after achieving a 10-year hold.
4. **No depreciation recapture** after achieving a 10-year hold.

Let’s walk through that example again...

💰 U.S. taxpayer sells SPY on **July 15, 2026**, generating a capital gain of $1 million.

🗓️ Within 180 days **(but after December 31, 2026)**, that gain is reinvested into a Qualified Opportunity Fund. **Let’s say the investment is made on January 4, 2027.**

🏢 The QOF then deploys its capital into Qualified Opportunity Zone Property.

> **Note:** Only the gain portion is eligible for the tax benefits. The principal can be reinvested elsewhere.

Benefits #1 and #2: Deferral Of Gain For 5 Years & 10% Basis Step-Up

🧾 **$900,000** gain recognized on tax return in **2032**.
(A 10% basis step-up results in a 10% reduction in the amount of gain recognized.)

🏦 Liability due **April 15, 2033**.*

🚫 Expired: The ability to reduce the gain amount by 10% or 15% is no longer available.

***Note:** The gain recognized in 2032 is capped by the FMV of the QOF investment on 1/4/2032 in our example.

Benefit #3: Exclusion Of Capital Gains Tax On OZ Investment Held 10+ Years

💵 On **January 15, 2037**, the QOF sells its assets and distributes cash to its investors. $2.5 million is returned to our example taxpayer.

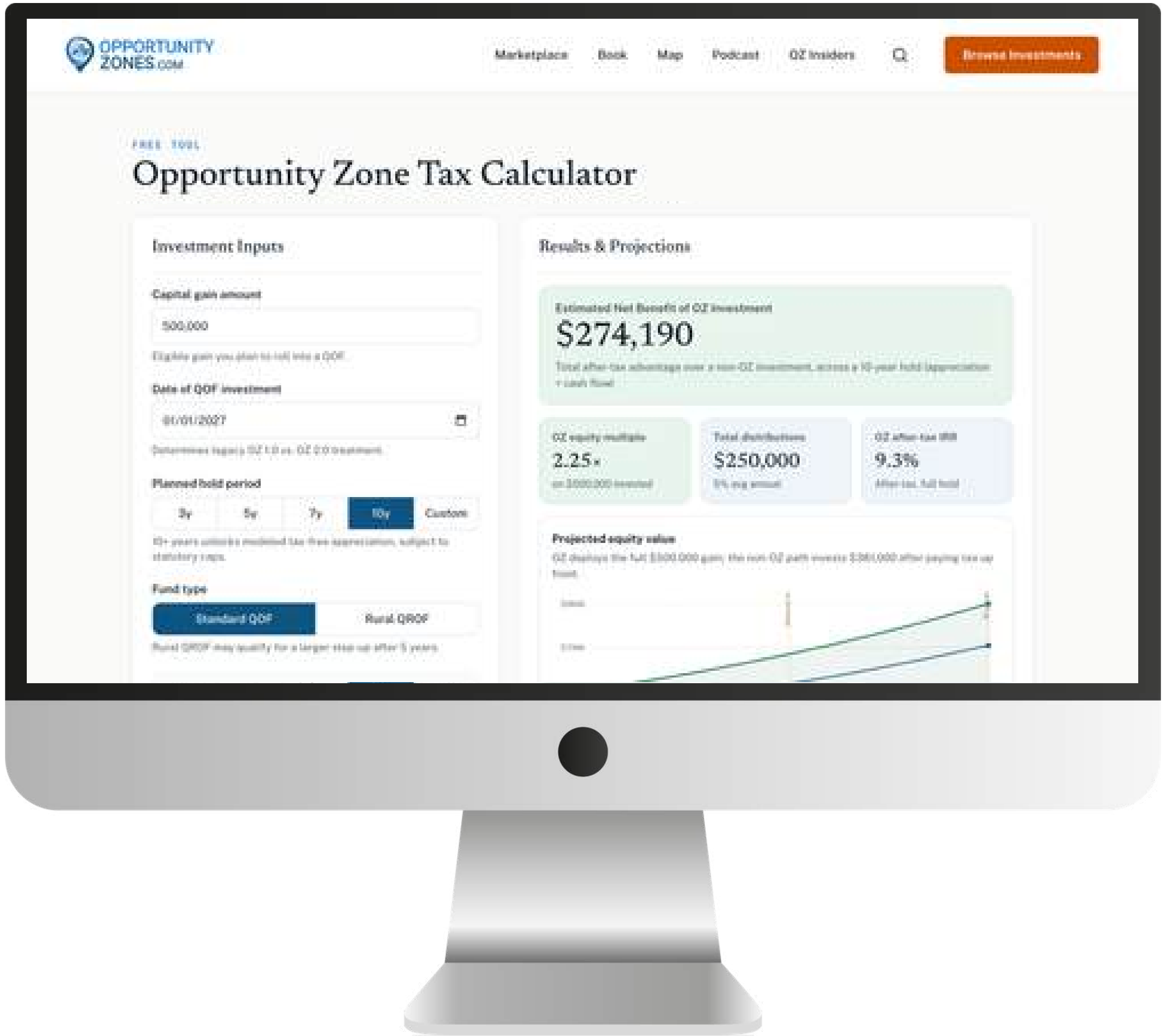
💰 Capital gain of $1.5 million.

🏦 Typically, this would be taxed at a 23.8% rate federally (plus, additional state taxes may apply.)

👌 No tax due because it was a Qualified Opportunity Fund investment that was held for at least 10 years.

Plus, Benefit #4: *There's still no depreciation recapture.*

OpportunityZones.com OZ Tax Calculator



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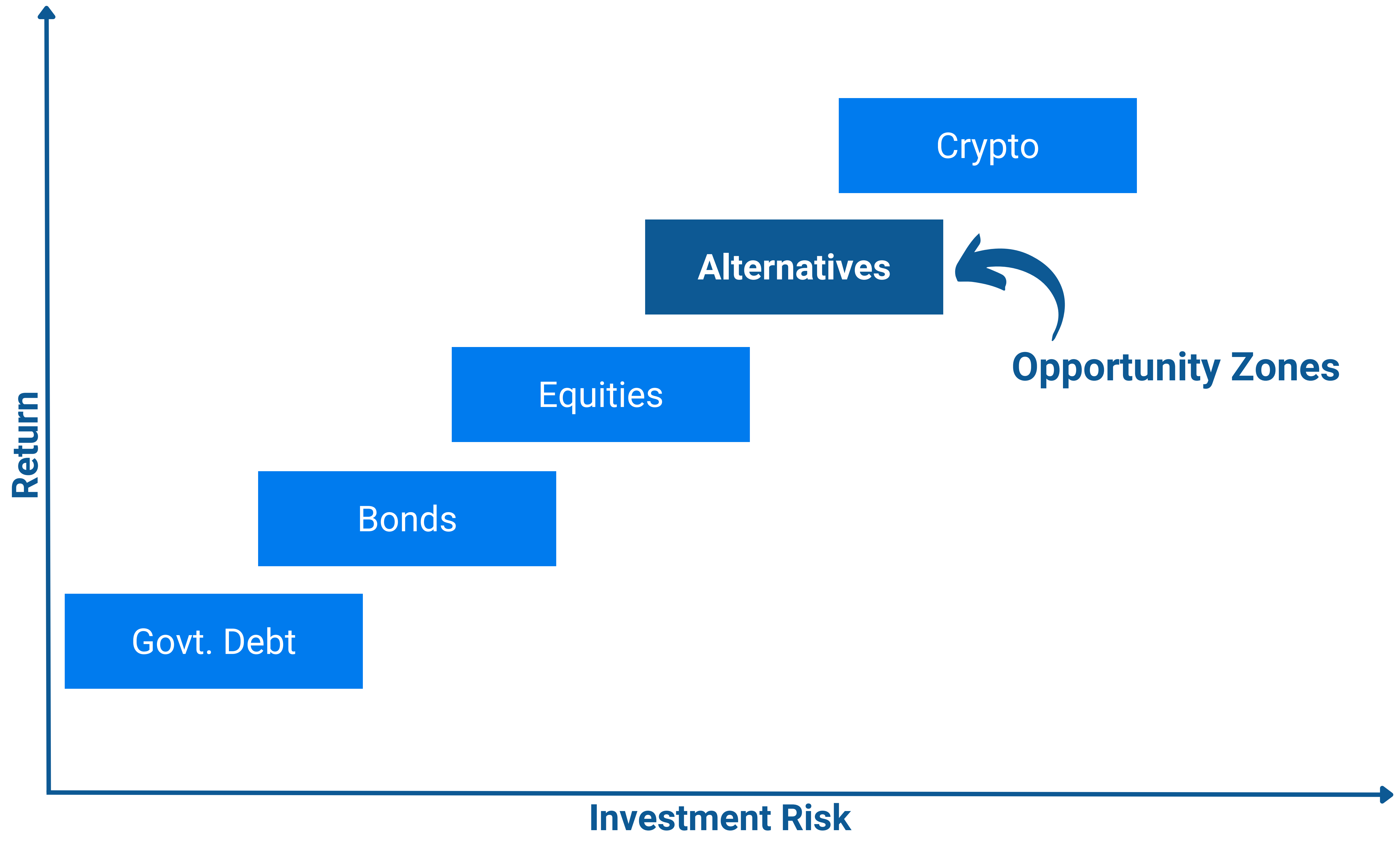
🔗 https://opportunityzones.com/calculator/

How Opportunity Zones Fit Into An Investment Portfolio

Opportunity Zone Investing Suitability: Who Can Invest?

- U.S. taxpayers with capital gains (minimum of $25,000).
- Almost exclusively limited to accredited investors.
- High Net Worth investors, the ultra wealthy, and family offices.
- Patient capital (10-year holding period, with limited liquidity).
- Typically limited cash flow in the first few years.
- Taxpayer liquidity needed in 2027 for deferred tax liability.

Where OZs Lie On The Risk-Return Spectrum Of Popular Asset Classes



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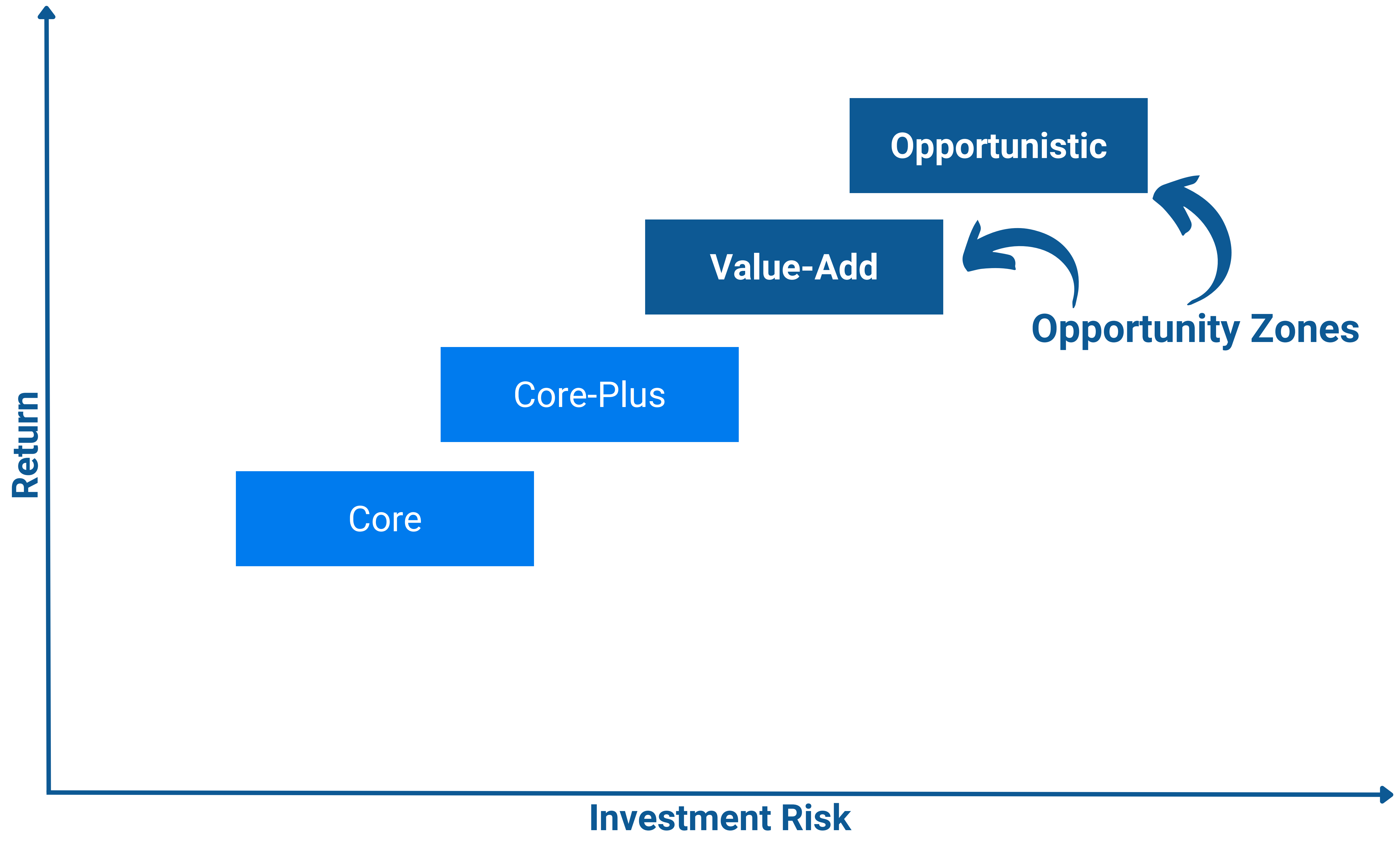
Where OZs Lie On The Risk-Return Spectrum Of Real Estate Investments



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Types Of Investments That Can Best Leverage The Tax Benefits

- Venture capital
- Development real estate
- Heavy value-add real estate
- Adaptive reuse

Opportunity Zone Investing:
The 5-Step Framework

Step 1: Understand how the program can grow your wealth.

- Unlimited Tax-Free Growth.
- Non-Correlated Portfolio Diversifier.
- Where OZs Fall on the Risk-Return Spectrum.

Step 2: Generate an eligible gain.

- FAQ: Can you invest non-gains dollars?
- How to trigger an eligible gain.

How To Generate Eligible Gains (Even If You Think You Don't Have Any)

- Sell your NVIDIA stock.
  - Or SPY, etc.
- Sell your business. (E.g., sell the Los Angeles Lakers.)
  - Or a portion of your business (bring on a strategic investor).
- Sell your rental property.
  - OZs can also bail out a failed 1031 exchange.
- Check your Coinbase account!

Step 3: Pick your OZ investment strategy.

- Invest into a sponsor QOF (single-asset or multi-asset).
- Start your own QOF to operate your own deals, or invest into a sponsor QOZB.

Step 4: Pick the specific investments.

- What do you want to invest in?
- Operating businesses vs. real estate
- Sectors
- Geographies

Step 4: Pick the specific investments.

Checklist of questions to ask:

- Minimum investment amount?
- Fund close date?
- Blind pool fund or identified pipeline of projects?
- Asset class and geographic diversification / concentration?
- Track records of operators?
- How much committed capital so far? Do the GPs have skin in the game?
- Tax implications? What tax forms can I expect and when?
- Projected returns? Cash distributions?
- Fees and sponsor promote?
- Ongoing communication?

Step 5: Move the money and prep your tax return.

Day 1: Trigger a capital gain.

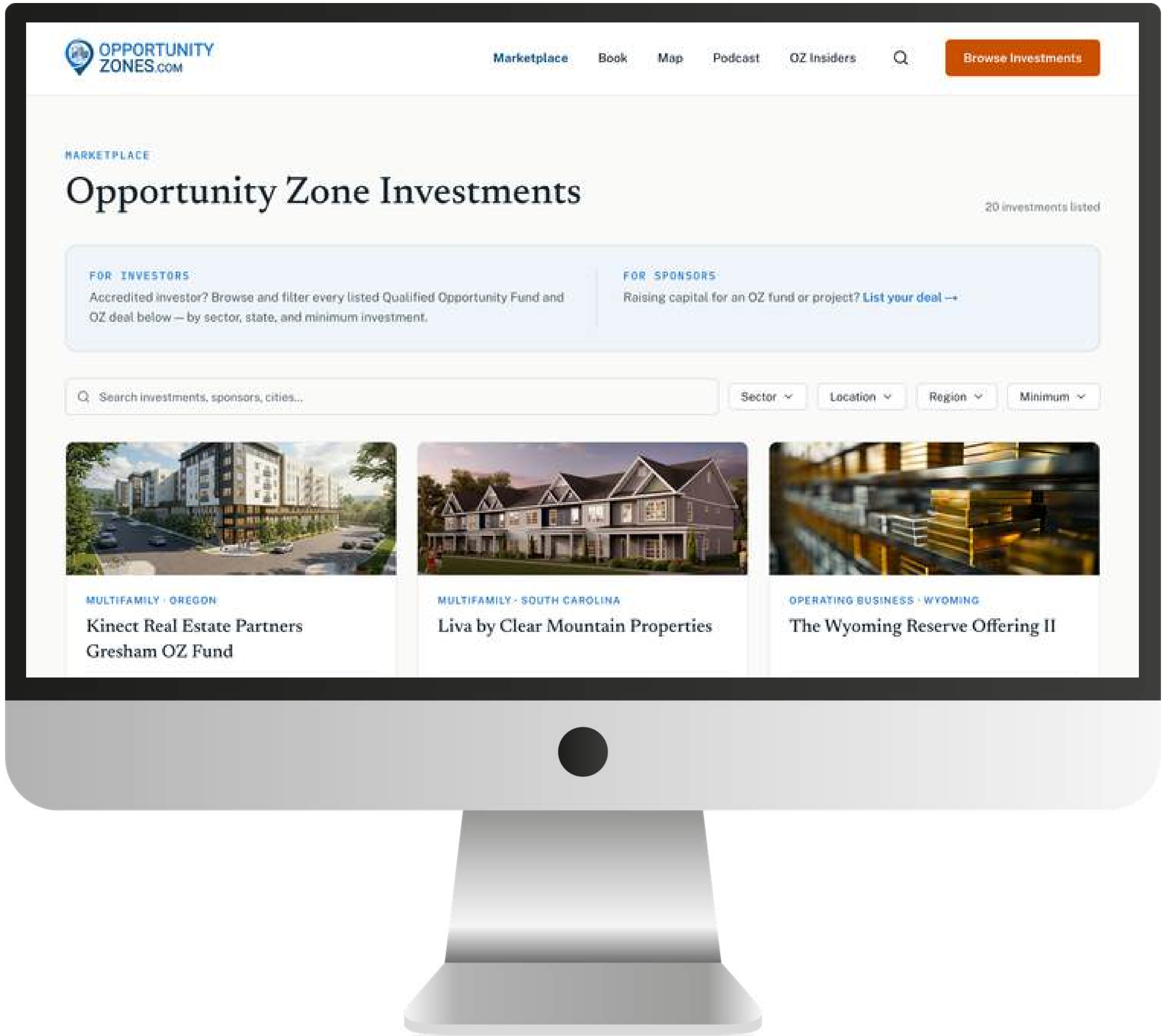
By Day 180: Invest gain into a Qualified Opportunity Fund.

Tax due date following Day 1: File Form 8997 with tax return

Example Timeline:

- **July 15, 2026:** Generate a capital gain.
- **By January 10, 2027:** Invest the gain into a QOF.
- **April 15, 2027:** File Form 8997 with tax return (annually).
- **January 2032:** Deferred gain is recognized.
- **April 15, 2033:** Deferred gain tax liability is due.

OpportunityZones.com OZ Investment Marketplace



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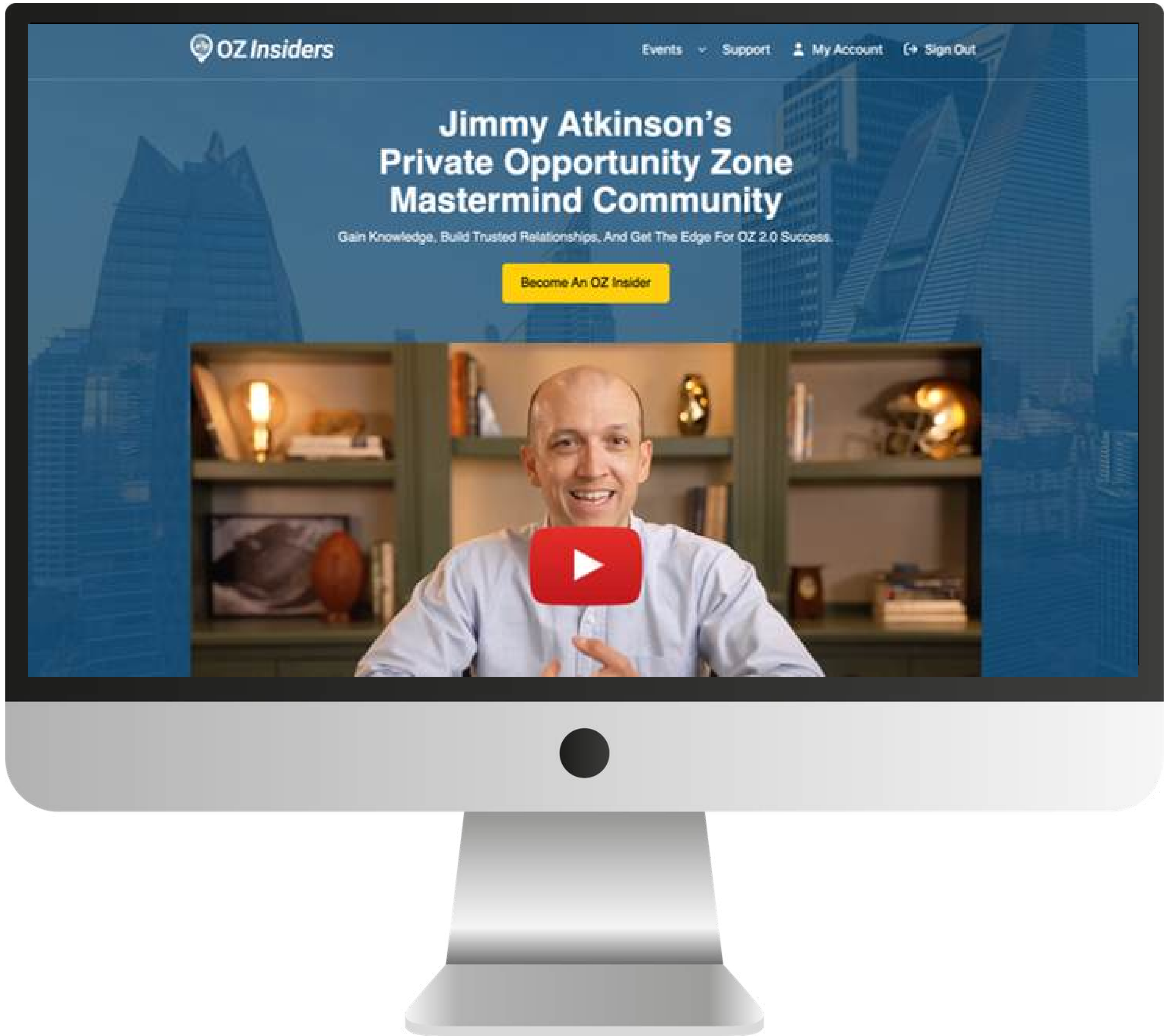
OZ Insiders:
Private OZ Mastermind & Group Coaching

Opportunity Zone Mastermind Group: OZ Insiders



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Opportunity Zone Mastermind Group: OZ Insiders

Jimmy Atkinson's Private OZ Mastermind

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- 1-On-1 Strategy Call With Jimmy

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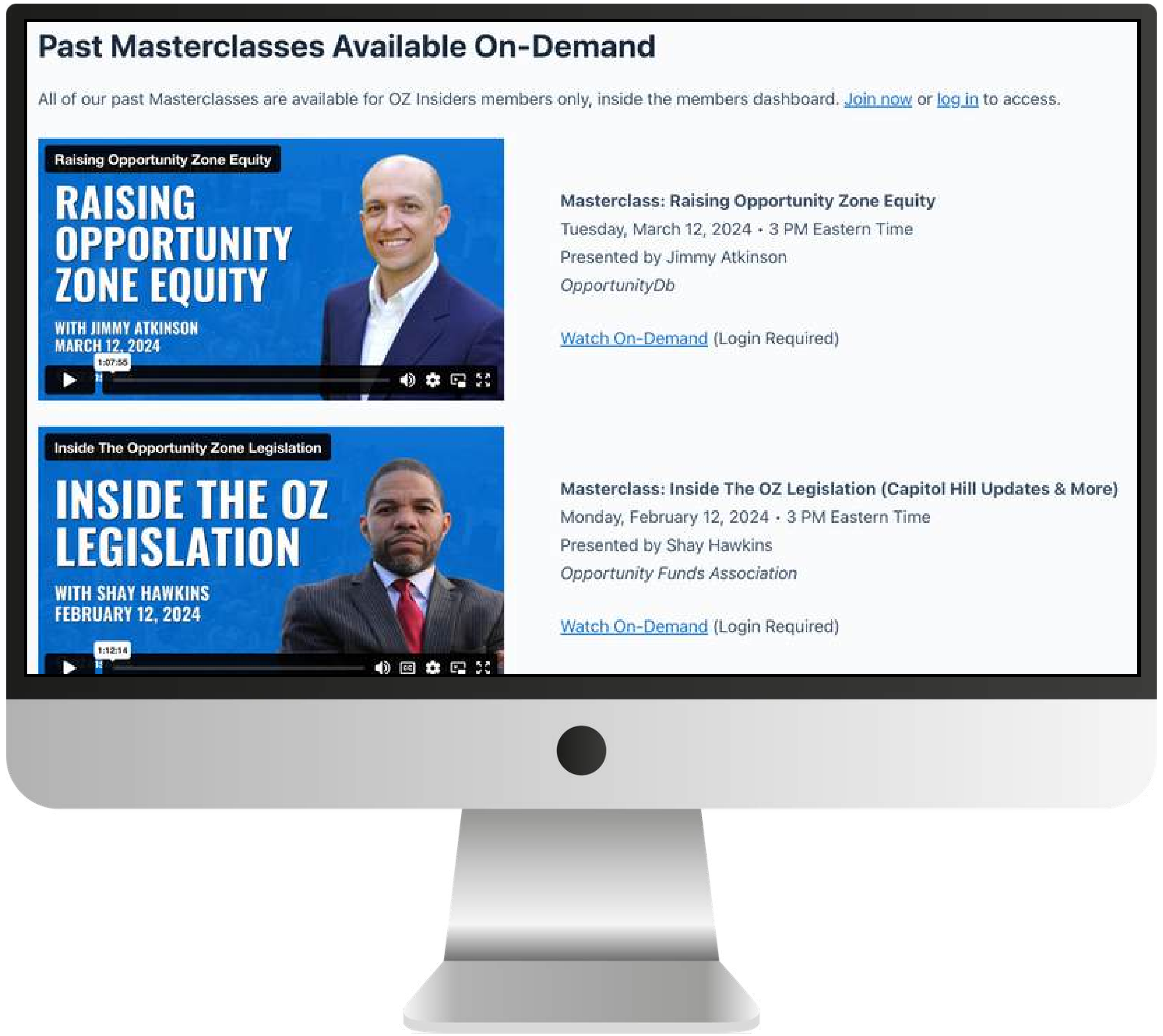
How To Lobby For OZ 2.0 Designation
Catherine Lyons & Kenan Fikri, *EIG*

The OZ Outlook For 2026
Jimmy Atkinson, *OpportunityZones.com*

OZ 2.0 Rural Incentives
Ashley Tison, *OZPros*

How To Minimize Your 2026 OZ Tax Bill
Blake Christian, *HCVT CPAs*



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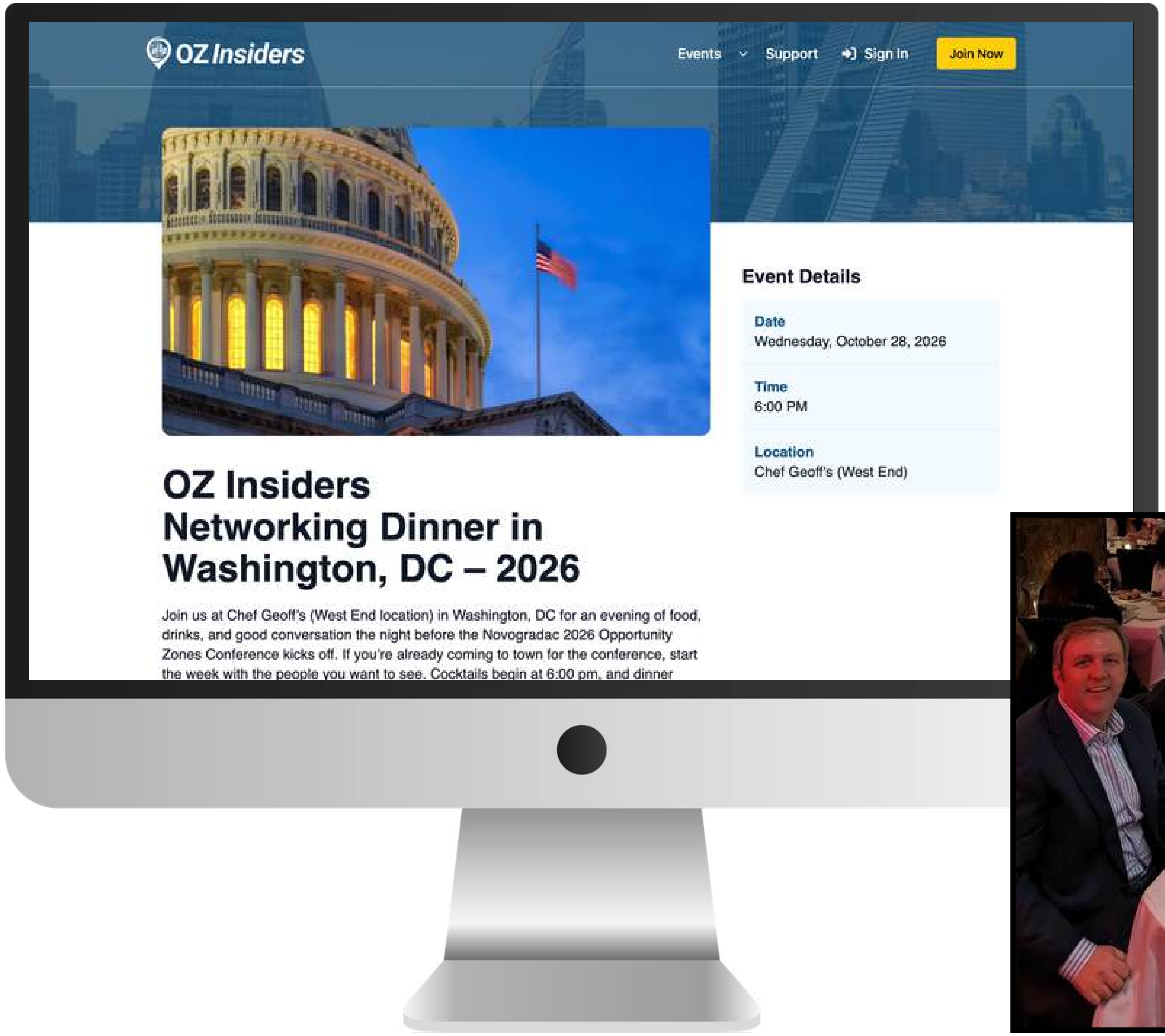
Invitation To Private In-Person Events



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OZ Insiders Dinner in Las Vegas - November 2, 2025

OZ Insiders Dinner in New York City - April 9, 2026

OZ Insiders Dinner in Los Angeles - July 9, 2026

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