



OPPORTUNITY ZONES

Benefits of Investing in an Opportunity Zone

[Home](#) > [Opportunity Zones](#) > Benefits of Investing in an Opportunity Zone

OPPORTUNITY ZONES

Investors - Benefits Of Investing In An Opportunity Zone

Temporary Deferral

A temporary deferral of inclusion in taxable income for capital gains reinvested into an Opportunity Fund. The deferred gain must be recognized on the earlier of the date on which the opportunity zone investment is disposed of or December 31, 2026.

Step-Up In Basis

A step-up in basis for capital gains reinvested in an Opportunity Fund. The basis is increased by 10% if the investment in the Opportunity Fund is held by the taxpayer for at least 5 years and by an additional 5% if held for at least 7 years, thereby excluding up to 15% of the original gain from taxation.

Permanent Exclusion

A permanent exclusion from taxable income of capital gains from the sale or exchange of an investment in an Opportunity Fund if the investment is held for at least 10 years. This exclusion only applies to gains accrued after an investment in an Opportunity Fund.

OPPORTUNITY ZONES LINKS

[Invest Houston](#)

[Opportunity Zones](#)

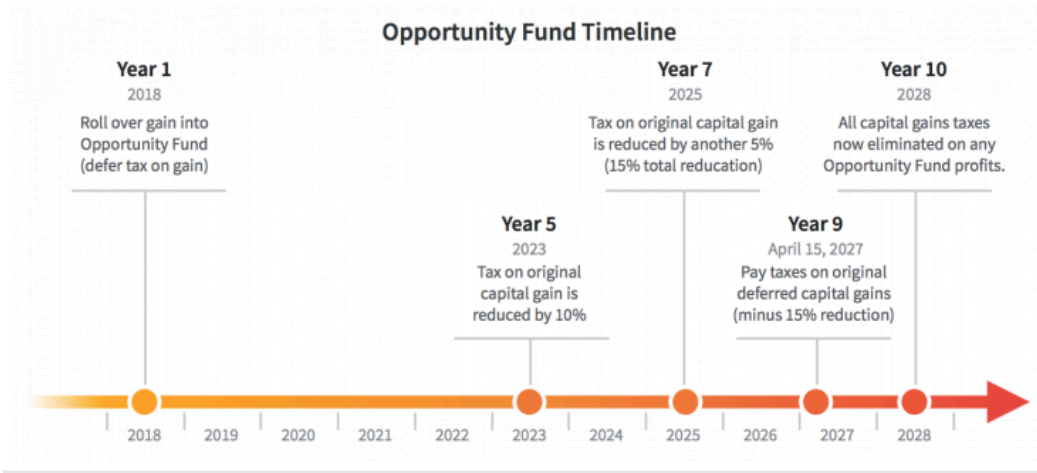
[Community](#)

[Investors](#)

[Developers](#)

[Tools / Resources](#)

[Contact Info](#)



Contact Information

For more information please [contact us](#).