As an Investor: If you are investing in a property or business in an Opportunity Zone, the program offers three main benefits:

- A temporary tax deferral for capital gains reinvested in an Opportunity Fund.
- A step-up in basis for capital gains reinvested in an Opportunity Fund:
  - 10% basis increase if the investment is held for at least 5 years and 15% if held for at least 7 years.
- A permanent exclusion from taxable income of capital gains from the sale or exchange of a qualified fund investment if it is held for at least 10 years.

For more information on Opportunity Zones in Columbus, please contact:

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Opportunity Zone Census Tracts