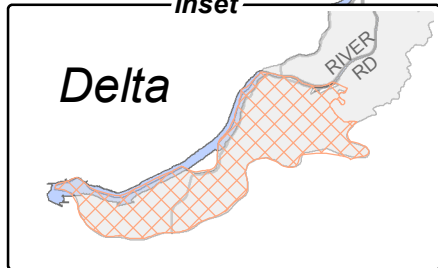
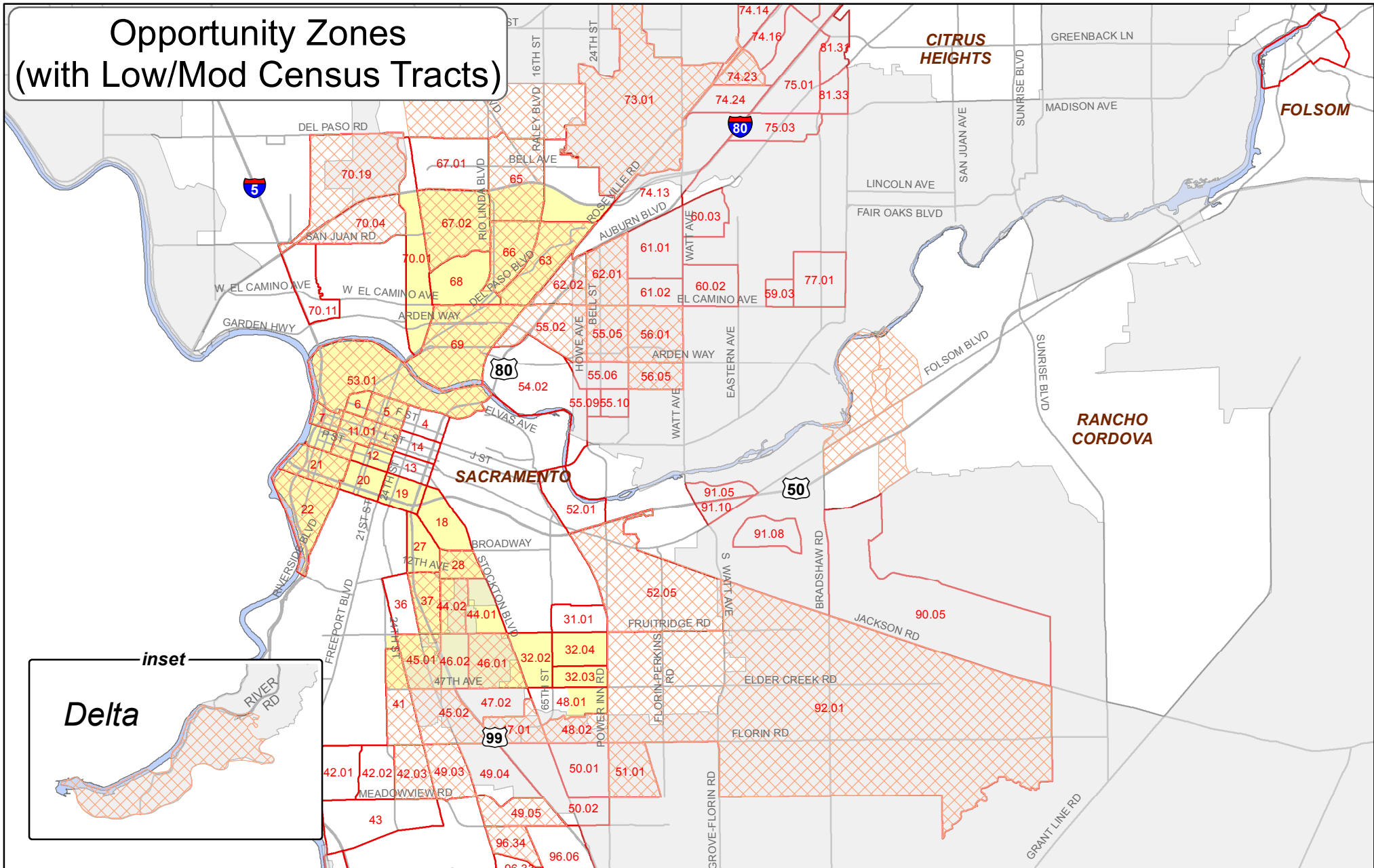


Opportunity Zones (with Low/Mod Census Tracts)



- Benefit 1**
Temporary Deferral of Capital Gains Taxes: Investors will not be taxed on the gains invested in an Opportunity Fund until they exit the fund or December 31, 2026, whichever comes first.
- Benefit 2**
Step Up in Basis in Years 5 and 7: Investments held for a minimum of 5 years will be taxed at reduced rates – 90% for investments held at least 5 years (10% basis increase) and 85% for investments held at least 7 years (15% basis increase).
- Benefit 3**
Tax-Free Earnings after Year 10: If you hold an investment for 10 years, gains accrued on your Opportunity Fund investment during that 10-year period will not be taxed. It's a permanent exclusion from taxable income.

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August 7, 2018

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- Opportunity Zone
- Sacramento Promise Zone
- Sacramento County