

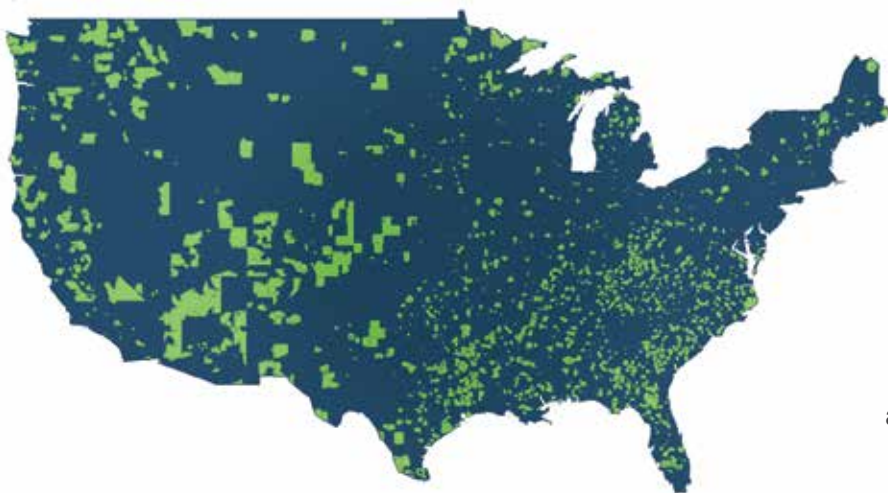


OPPORTUNITY ZONES: An Opportunity Like No Other

WE ARE PREPARED TO ASSIST YOU WITH:

- Advising on Fund formation, structure and requirements
- Fund compliance, including testing, reporting and certification
- Audit, attest and tax services
- Analysis of gain deferral and exclusion
- Investor education and reporting

The Opportunity Zone program provides major tax incentives to foster investment and growth in over 8,700 federally designated areas across the country. This program allows taxpayers to re-invest capital gains into Opportunity Funds that subsequently invest in businesses and property in these low-income rural and urban areas. This program has specific requirements to ensure compliance, and **BMSS** has the experience and knowledge to help.



PROGRAM INCENTIVES INCLUDE:

Deferral of original capital gains

Up to 15% exclusion from tax on original deferred gain

Permanent exclusion of future appreciation for investments held 10 years



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