

Qualified Opportunity Funds & Zones: Rules & Requirements for Operating & Investing Self-Study Webinar (5 Hours)

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Self Study Webcast
Dec 20 - Dec 21

Overview:

The Tax Cuts and Jobs Act of 2017 includes a unique opportunity for investors to defer, and potentially avoid, tax on reinvesting their gains into a newly created vehicle called a Qualified Opportunity Fund. Are there advantages to employing this strategy over other tax deferral techniques? How do they compare? Review the purpose of these funds, discover the specific tax benefits to investors, and gain a complete understanding of Qualified Opportunity Zones, as well as the requirements entities need to address in creating QOFs. This insightful self-study webinar will:

- Explain the purpose of Qualified Opportunity Funds
- Reveal the tax benefits available to investors on both a short- and long-term basis
- Explore the reasons an investor should consider these funds
- Lay out the pluses and minuses in investing in a QOF
- Provide a comparison of this technique and other tax deferral strategies
- Discuss the requirements necessary for a partnership, LLC or corporation to become a Qualified Opportunity Fund
- Define a Qualified Opportunity Zone investment

Objective:

To provide investors and those attempting to start a new Qualified Opportunity Fund with the most recent interpretations of the law, and complete details on proposed and final regulations. In addition, this informative self-study webinar will help you acquire an in-depth understanding of the purpose for QOFs and Qualified Opportunity Zones, the tax-saving benefits and potential downside to investors, and the requirements entities need to address when creating these funds.

[Detailed Learning Objectives](#) [1]

Emphasis:

- Operating rules for Qualified Opportunity Funds
- Short- and long-term benefits of investing in QOFs
- Requirements for Qualified Opportunity Zones
- Partnership/corporate qualifications and flexible requirements to become a QOF
- Clarity through recent regulations and rulings
- Comparison of QOFs and other tax deferral strategies

¹ Identify the primary characteristics of a qualified opportunity fund (QOF).

² Identify the requirements for investing a new entity in a qualified opportunity fund (QOF).

³ Recognize the QOF policies provided by the Treasury Department.

⁴ Recognize the different policies that apply to the QOF options.



*Recognize the available gain/losses associated with investment in QOP

*Identify the types of gains/losses to be added under the QOP program

*Identify the criteria for gain/losses among both partners and their percentages

*Recognize the limitations of adding to other gain under the QOP rules

*Recognize the requirements of a QOP

*Identify the requirements of QOP stock and a QOP partnership

*Identify the requirements of QOP Real Estate

*Recognize the criteria for obtaining a property's "substantial improvement" in the context of the 90% test of QOP

*Recognize the limitations for self-crediting the QOP rules

BottomPrerequisite:

None.

Preparation:

No advance preparation required.

Level of Knowledge:

Basic.

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Links:

[1] [https://www.cpeonline.com/JavaScript:showObjectivesPopup\(\);](https://www.cpeonline.com/JavaScript:showObjectivesPopup();)