Training course on Opportunity Zone Investing and Tax Incentives

Professional Development Training Course Outline

Category	Real Estate Institute	**Duration**	5 Days
Base Fee	$1,500 USD	**Delivery Mode**	Online / On-site Hybrid

Course Introduction

Opportunity Zone (OZ) Investing represents a unique intersection of economic development and sophisticated tax planning within the real estate landscape. Established by the Tax Cuts and Jobs Act of 2017, this federal program incentivizes long-term investments in economically distressed communities across the U.S. and its territories by offering significant capital gains tax benefits. For investors with unrealized capital gains, OZs provide a powerful mechanism to defer, reduce, and potentially eliminate federal taxes on those gains, while simultaneously channeling capital into underserved areas. However, navigating the intricacies of Qualified Opportunity Funds (QOFs), adhering to stringent compliance rules, and identifying truly viable projects within designated zones requires specialized knowledge. Mastering this discipline demands a deep understanding of tax law, real estate finance, and community development principles. For investors, developers, fund managers, and tax professionals, the ability to effectively structure, evaluate, and manage Opportunity Zone investments is paramount for unlocking substantial tax advantages, fostering community revitalization, and achieving superior risk-adjusted returns. Failure to competently understand the regulations and mechanics can lead to forfeiture of tax benefits and suboptimal investment outcomes. Training Course on Opportunity Zone Investing and Tax Incentives is meticulously designed to equip with the advanced theoretical insights and intensive practical tools necessary to excel. We will delve into sophisticated methodologies for identifying eligible capital gains and structuring Qualified Opportunity Funds (QOFs), master the intricacies of applying the various tax benefits (deferral, basis step-up, tax-free growth), and explore cutting-edge approaches to sourcing and underwriting real estate projects within Opportunity Zones, ensuring "substantial improvement," and maintaining compliance. A significant focus will be placed on understanding the program's regulations, reporting requirements, evaluating the long-term viability of OZ projects, and assessing the program's socio-economic impact. Furthermore, the course will cover essential aspects of deal structuring, risk management, and adapting to the evolving legislative landscape. By integrating industry best practices, analyzing real-world complex Opportunity Zone investment case studies, and engaging in hands-on tax benefit calculation and compliance planning exercises, attendees will develop the strategic acumen to confidently leverage this powerful incentive, foster unparalleled tax-advantaged wealth creation and community impact, and secure their position as indispensable assets in the forefront of impactful real estate investment.

Programme Curriculum

Training Course on Opportunity Zone Investing and Tax Incentives

Introduction

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Course Objectives

Upon completion of this course, participants will be able to:

1. Analyze the fundamental principles and strategic importance of **Opportunity Zone Investing** within the broader real estate investment landscape.
2. Understand the **purpose, history, and statutory framework** of the Opportunity Zone program as part of the Tax Cuts and Jobs Act of 2017.
3. Master methodologies for **identifying eligible capital gains** and the 180-day reinvestment window.
4. Develop expertise in **structuring and forming Qualified Opportunity Funds (QOFs)** as the required investment vehicle.
5. Comprehend the **key tax benefits**: capital gains deferral, basis step-up (10% and 15%), and permanent exclusion of new gains.

6. Formulate comprehensive understanding of the **"original use" and "substantial improvement" tests** for qualified Opportunity Zone business property.
7. Implement strategies for **sourcing and underwriting viable real estate development and rehabilitation projects** within designated Opportunity Zones.
8. Understand the **ongoing compliance requirements** for QOFs, including the 90% asset test and annual IRS reporting (Form 8996).
9. Apply rigorous **due diligence practices** specific to Opportunity Zone properties and businesses.
10. Evaluate the **risk-return profile and liquidity considerations** unique to Opportunity Zone investments, emphasizing long holding periods.
11. Explore the **socio-economic impact and community development potential** of Opportunity Zone investments.
12. Understand the **critical program deadlines** (e.g., December 31, 2026, and 2047) and the legislative outlook for potential extensions or changes.
13. Design a foundational **Opportunity Zone Investment Strategy** that integrates tax benefits with sound real estate principles.

Target Audience

This course is designed for professionals and investors seeking to leverage Opportunity Zones:

1. **High-Net-Worth Investors:** With significant capital gains seeking tax-efficient reinvestment.
2. **Real Estate Developers:** Looking for tax-advantaged capital for projects in OZs.
3. **Real Estate Fund Managers:** Forming and managing QOFs.
4. **Tax Professionals & CPAs:** Advising clients on OZ compliance and benefits.
5. **Financial Advisors & Wealth Managers:** Incorporating OZs into client portfolios.
6. **Attorneys:** Specializing in real estate, corporate, or tax law related to OZs.
7. **Community Development Professionals:** Understanding how OZs can drive local growth.
8. **Real Estate Investors & Acquirers:** Identifying opportunistic investments with tax benefits.

Course Duration: 5 Days

Course Modules

Module 1: Introduction to the Opportunity Zone Program

- Origin and Intent: The Tax Cuts and Jobs Act of 2017 and its Goal of Community Revitalization.
- What are Opportunity Zones? Criteria for Designation, Designated Areas across the U.S. and Territories.
- The Mechanics of the Program: Investing Capital Gains into Qualified Opportunity Funds (QOFs).
- The "Why" of Opportunity Zones: Economic Impact and Social Benefits.
- Current Status and Evolution of the Program.

Module 2: Qualified Opportunity Funds (QOFs): Structure and Formation

- Defining a Qualified Opportunity Fund (QOF): Corporations or Partnerships.
- Requirements for QOF Certification: Self-Certification via IRS Form 8996.
- The 90% Asset Test: Ensuring QOFs Hold Predominantly Qualified Opportunity Zone Property.
- Single-Asset vs. Multi-Asset QOFs: Advantages and Disadvantages.
- Legal and Administrative Considerations for Forming a QOF.

Module 3: The Three Core Tax Benefits

- **Capital Gains Deferral:**

    - How it Works: Reinvestment of Capital Gains within 180 Days.
    - Types of Eligible Gains (Stocks, Bonds, Real Estate, Business Sales).
    - Deferral Period and Recognition Event (Earliest of Dec. 31, 2026, or QOF Disposition).
- **Basis Step-Up:**
    - 10% Basis Increase for 5-Year Hold (as of 12/31/2026).
    - 15% Basis Increase for 7-Year Hold (as of 12/31/2026).
    - Impact on the Original Deferred Gain.
- **Tax-Free Growth (Permanent Exclusion):**
    - The "Holy Grail" Benefit: Zero Federal Capital Gains Tax on QOF Appreciation.
    - The 10-Year Holding Period Requirement.

Module 4: Qualified Opportunity Zone Property and Business Requirements

- Defining Qualified Opportunity Zone Property (QOZP): Stock, Partnership Interests, Business Property.
- **The "Substantial Improvement" Test:** For Existing Property, Investment Must Equal or Exceed Acquisition Cost of Building.
- **Original Use Requirement:** For New Construction.
- Qualified Opportunity Zone Business (QOZB) Rules: 70% Gross Income Test, 50% Employee Services, and more.
- "Sin Businesses" Exclusion.

Module 5: Real Estate Development and Investment in Opportunity Zones

- Identifying Suitable Real Estate Projects for OZ Investment (New Construction, Major Rehabilitation).
- Challenges and Opportunities in Developing in Designated Zones.
- Integrating OZ Financing into the Capital Stack (Equity vs. Debt).
- Case Studies: Successful Real Estate Development Projects in OZs.
- Understanding Market Dynamics and Economic Growth in OZ Locations.

Module 6: Compliance, Reporting, and Navigating IRS Regulations

- Initial QOF Certification and Ongoing Compliance with the 90% Asset Test.
- Annual IRS Reporting Requirements (Form 8996, K-1s).
- Consequences of Non-Compliance (Penalties, Forfeiture of Benefits).
- Key IRS Guidance and Treasury Regulations Affecting OZs.
- Best Practices for Documentation and Record-Keeping.

Module 7: Due Diligence and Evaluating OZ Investment Opportunities

- Enhanced Due Diligence for Opportunity Zone Projects: Tax Compliance, Regulatory Adherence, Project Viability.
- Assessing Sponsor Track Record and QOF Management.
- Financial Modeling for OZ Investments: Incorporating Tax Benefits into Returns Analysis (IRR, Equity Multiple).
- Understanding the Long-Term Illiquidity and Exit Strategy Implications.
- Evaluating the Risk-Return Profile of Specific OZ Projects.

Module 8: Strategic Considerations, Program Outlook, and Ethical Investing

- Key Program Deadlines: December 31, 2026 (Deferral Recognition) and December 31, 2047 (QOZ Designation Expiration).

- Legislative Outlook: Potential Extensions, Modifications, or Reforms.
- Best Practices for Maximizing Benefits Given the Current Timelines.
- The Role of OZs in Impact Investing and Community Development.
- Ethical Considerations and Avoiding "Gentrification" or Displacement Concerns.
- Future Trends in Opportunity Zone Investment.

Training Methodology

- **Interactive Workshops:** Facilitated discussions, group exercises, and problem-solving activities.
- **Case Studies:** Real-world examples to illustrate successful community-based surveillance practices.
- **Role-Playing and Simulations:** Practice engaging communities in surveillance activities.
- **Expert Presentations:** Insights from experienced public health professionals and community leaders.
- **Group Projects:** Collaborative development of community surveillance plans.
- **Action Planning:** Development of personalized action plans for implementing community-based surveillance.
- **Digital Tools and Resources:** Utilization of online platforms for collaboration and learning.
- **Peer-to-Peer Learning:** Sharing experiences and insights on community engagement.
- **Post-Training Support:** Access to online forums, mentorship, and continued learning resources.

Register as a group from 3 participants for a Discount

Send us an email: info@fineskilltrainingcenter.org or call +254769199797

Certification

Upon successful completion of this training, participants will be issued with a globally recognized certificate.

Tailor-Made Course

We also offer tailor-made courses based on your needs.

Key Notes

- Participants must be conversant in English.
- Upon completion of training, participants will receive an Authorized Training Certificate.
- The course duration is flexible and can be modified to fit any number of days.
- Course fee includes facilitation, training materials, 2 coffee breaks, buffet lunch, and a Certificate upon successful completion.
- One-year post-training support, consultation, and coaching provided after the course.
- Payment should be made at least a week before the training commencement to Fineskill Training Center account, as indicated in the invoice, to enable better preparation.

Upcoming Scheduled Sessions

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Online	$1,000
23 Nov 2026	27 Nov 2026	Physical	$1,500

Start Date	End Date	Location	Price
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$3,000
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$4,500
23 Nov 2026	27 Nov 2026	Physical	$6,000
23 Nov 2026	27 Nov 2026	Physical	$6,000

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