



QUALIFIED OPPORTUNITY ZONES

Ray Quinney & Nebeker offers a complete range of services to assist clients investing in Qualified Opportunity Zones (QOZ), organizing Qualified Opportunity Funds (QOF), and closing real estate and other transactions with QOF's.

In providing tax incentives for investment in QOF's, Congress intended to incentivize economic and community development, increase equity capital at scale over the long-term, target geographic areas of greatest need and maintain flexibility across a broad spectrum of asset classes.

QOF's are investment vehicles organized as corporations or partnerships for the purpose of investing in QOZ property. Deferral and elimination of capital gain and long-term capital appreciation are some of the tax and investment benefits potentially available to QOF investors, business owners and developers. Our team of experts assists clients to navigate investment options, develop projects and reward tax planning by offering cutting edge advice and strategies.

[Learn More](#)

RQN has a skilled team with specialized background and knowledge to handle client matters relating to QOF's, whether our clients are forming a QOF or investing in one. We can advise in organizing funds and entities, handling real estate acquisitions, applying IRS regulations and directives, financing and lending, leasing, development, environmental reviews, and if necessary, litigation.

We value relationships with our clients and assist them in meeting their needs and fulfilling strategic goals. Talk with one of our experts to learn about the variety of tax benefits, incentives and applications of QOF investment and fund formation.

Attorneys who work in the QOZ practice area specialize in the following:

REAL ESTATE, CORPORATE AND ENVIRONMENTAL PLANNING

- Purchase and Sale Transactions
- Real Estate Development
- Title Issues
- Environmental and Natural Resources Law
- Leasing Transactions



- Zoning and Land Use Planning
- Secured Lending Transactions
- Construction Law

TAX AND BUSINESS PLANNING

- Individual, Partnership and Corporate Taxation
- Real Estate Tax Planning
- Entity and Fund Formation
- Business Advice
- Securities Advice
- Application to Nonprofit Organizations
- Wealth and Estate Planning

Visit our Practice Area pages to learn more about our Real Estate, Tax Planning, Corporate, and Natural Resources groups. To speak with an attorney about Qualified Opportunity Zones and Funds, please contact:

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or

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Click the links below to review local and national Opportunity Zones:

[Map: QOZ - Utah Zones](#)

[Map: QOZ - National Zones](#)



RAY QUINNEY
& NEBEKER

80 YEARS
1940-2020



Blake R. Bauman
Shareholder



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