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Final Opportunity Zone Regulations

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The Internal Revenue Service issued final regulations for the [Opportunity Zone incentive program](#) yesterday.

The eagerly awaited regulations offer clarity on gain and investments eligible for the program and requirements for establishing Qualified Opportunity Funds, Qualified Opportunity Zone Businesses, and Qualified Opportunity Zone Business Property.

The final regulations are available at <https://www.irs.gov/pub/irs-drop/td-9889.pdf>. The IRS also released a contemporaneous FAQ document available at <https://home.treasury.gov/news/press-releases/sm864>.

The Opportunity Zone incentive program allows taxpayers to defer and potentially eliminate capital gains invested in Qualified Opportunity Funds that, in turn, invest in certain economically-distressed communities.

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