

An aerial photograph of a vast, flat landscape, possibly a coastal plain or a large field, with a low horizon line. The sky is a clear, pale blue. The terrain below is a mix of light and dark patches, suggesting different types of vegetation or soil. The overall scene is bright and open.

# HOW TO RESEARCH OPPORTUNITY ZONES

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# OBJECTIVES

- To provide users with the key tools to research Opportunity Zones within the United States.
- To develop an understanding of how to use these tools to research Opportunity Zones within the United States.

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# DISCLAIMER

This presentation is for basic informational purposes only. Viewers should perform their own due diligence before conducting any business or making financial decisions in or related to the Opportunity Zones.

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# BACKGROUND

- More than 8,764 designated Opportunity Zones approved by the U.S. Treasury
- All 50 states, District of Columbia, Puerto Rico, Guam, U.S. Virgin Islands, American Samoa, and Northern Mariana Islands
- More than 2,000 counties and independent cities

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# BACKGROUND

- Uses of Opportunity Zones
  - Investors can defer eligible gains for federal tax purposes
  - Through approved Opportunity Zone funds
    - Renovate real estate properties
    - Land development
    - Invest in businesses
    - Operate businesses

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# BACKGROUND

- Opportunity Zones are active for 10 years
- Opportunity Zones became effective on December 31, 2018
- Opportunity Zone designations will end on December 31, 2028

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Figure out your purpose for researching an Opportunity Zone
- Determine whether you want to locate an Opportunity Zone(s) from a national, regional, or state level



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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Prep work - obtain the following information
  - Listing of Opportunity Zones
    - U.S. Treasury – raw data
    - ClearCompliance Group – organized reports
    - Other sources

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Obtain the following information (cont’)
  - Laptop or desktop with internet access
  - Smartphone (optional, but not best for viewing)
  - Website for the [Opportunity Zone map](#)
  - Notepad and pen/pencil or electronic version to take notes

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Make sure you have Adobe Flash Players version 11.0 or greater installed on your computer or mobile device to access the map
  - Reliable internet connection

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Viewing options
    - Default – Birdseye view of the area and Opportunity Zone based on most up-to-date satellite pictures
      - Grayed out buildings and streets
      - Major landmarks and neighbors are noted
      - Census tract codes are listed
      - Shaded blue area of approved designated Opportunity Zones with census tract codes
      - Major streets and freeways listed

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Viewing options
    - Satellite - Birdseye view of the area and Opportunity Zone based on most up-to-date satellite pictures
      - Detailed images of buildings, landmass, streets, freeways, natural landscapes, etc.
      - Includes buildings, landmass, streets, highways, water, etc. that are labeled

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Viewing options
    - Streets - shows map of streets, alleys, and parks shown with major parks, streets, and freeways identified.
      - No landmarks, buildings, etc. are identified or labeled
      - Opportunity Zone census tract codes are labeled
      - Use Satellite for detailed viewing

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Viewing options
    - Bookmarks – easier to locate territories outside of the contiguous U.S.

■ Contiguous U.S.	Alaska	Hawaii
■ American Samoa	Puerto Rico	Guam
■ Northern Mariana Islands	U.S. Virgin Islands	

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Viewing options
    - Layers
      - **Qualified Opportunity Zone Tract** - key option to select to help search for Opportunity Zones using the designated census tracts
      - **County (No Labels)** - optional if you are looking to better see what county that the designated Opportunity Zones is located within a State
      - **Congressional District (No Labels)** - optional if you are looking for public relations spin to help Opportunity Zones fund and area of interest
      - **State** - key option to select to help search for Opportunity Zones using the designated census tracts



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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Notes about the Opportunity Zone map
  - Viewing options
    - Blue shaded areas are the Qualified Designated Opportunity Zones “Qualified OZ”
      - 11 digit number is the identifier for the approved designated Opportunity Zones
        - **Example:** 00 000 000000
          - **First two digits** - State
          - **Next three digits** – County
          - **Finally six digits** - tract codes

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Open the map
  - Select “Arrow” icon to expand options
  - Select “Layers” icon that is the first icon located under the “Arrow” icon
  - Select “Qualified OZ Tract” and “State” to highlight Opportunity Zones and States on the map

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Select “Bookmarks” icon to add specific location such as American Samoa or Puerto Rico as these will help direct the map to your bookmarked areas
  - The following features are helpful in finding Opportunity Zones
    - Pan or hand icon
    - Zoom in or magnifying glass with a ‘+’
    - Zoom out or magnifying glass with a ‘-’

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Clicking anywhere on the map or a census tract number would pull up a summary of the qualified Opportunity Zones within the selected
    - Number of Opportunity Zones identified

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Clicking anywhere on the map or a census tract number would pull up a summary of the QOZs within the selected (cont')
    - List of QOZ tract numbers
      - Select the Opportunity Zone tract number
        - QOZ tract number
        - Yes or No to whether the tract number is designated QOZ
        - Yes or No to whether the tract number is NMTC Qualified

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Clicking anywhere on the map or a census tract number would pull up a summary of the QOZs within the selected (cont')
  - Select each of the viewing option to help get a better visual or structural and geography of the Opportunity Zones
    - Default
    - Satellite
    - Streets
    - Gray Canvas

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Clicking anywhere on the map or a census tract number would pull up a summary of the QOZs within the selected (cont')
  - The following features are helpful in finding Opportunity Zones
    - Pan or hand icon
    - Zoom in or magnifying glass with a '+'
    - Zoom out or magnifying glass with a '-'

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# STEPS TO RESEARCHING AN OPPORTUNITY ZONE

- Using the Opportunity Zone map
  - Clicking anywhere on the map or a census tract number would pull up a summary of the QOZs within the selected (cont')
  - These steps will get you started in researching the Opportunity Zones



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# REFERENCE

- [U.S. Department of Treasury Community Development Financial Institutions \(CDFI\) Fund](#)
  - Rules
  - Regulations
  - Raw Data
- [Opportunity Zone map](#)

# REFERENCE

- Online searches for various information and companies
- Specific Regulations
  - [26 USC Subtitle A, Chapter 1, Subchapter Z: Opportunity Zones](#)
  - [Internal Revenue Code 1400Z-2 Revised Rules 2018-29](#)
  - [Internal Revenue Bulletin Notice 2018-48](#)

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# REFERENCE

- ClearCompliance Group, LLC
  - Opportunity Zone Data (National, Regional, State)
  - Opportunity Zone Reports (National, Regional, State)
  - Training Presentations
  - Consultation
  - Checklists

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# CLOSING MESSAGE

- Each of the more than 8,764 is assigned an Opportunity Zones census tract code
- All States, D.C., and the territories have Opportunity Zones
- Multiple uses within the Opportunity Zones
- Our steps help you research Opportunity Zones of interest

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# CLOSING MESSAGE

- Opportunity Zone map, lists, and reports are essential tools in researching the desired Opportunity Zones
- Opportunity Zone map can be accessed online with a reliable connection, laptop, desktop, or mobile devices with Flash capability

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# CLOSING MESSAGE

- Using the Opportunity Zone map and resources will help you become knowledgeable and informed about the Opportunity Zones and affected areas/businesses/communities

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# CONTACT

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