

Opportunity Zoning Designation

Investor Benefits

The Tax Cuts and Jobs Act of 2017 enables tax incentivized investment of realized capital gains, into designed Opportunity Zones.

- Up to Five Years: Deferred payment of invested capital gains until the date the Opportunity Fund investment is sold or exchanged.
- Five Years: Invested capital gains & liability payment deferral is reduced by 10%
- Seven Years: Invested capital gains & liability payment deferral is reduced by 15%
- Ten Years: Deferred payment and 15% reduction in liability of invested capital gains, accrued capital gains generated from the Opportunity fund investment are 100% tax exempt.

Resources and Incentives

Additional local, state and federal incentives may be signified, to further implicate sustainability of strategies. Information regarding Indiana Economic Development Corporation incentives may be retrieved: <https://iedc.in.gov/incentives>

- Community Revitalization Enhancement District Tax Credit
- Economic Development for a Growing Economy (EDGE) - Payroll Tax Credit
- Headquarters Relocation Tax Credit (HRTC)
- Hoosier Business Investment Tax Credit (HBI)
- Industrial Recovery Tax Credit
- Patent Income Tax Exemption
- Research & Development Incentives
- Skills Enhancement Fund (SEF) - Workforce Training Grant
- Venture Capital Investment Tax Credit (VCI)
- Local philanthropic opportunities and/or community grant programs