



# COMMERCIAL REAL ESTATE INSIGHT & NEWS

The Bowditch & Dewey Real Estate Blog

## Real Reporter publishes “Op Funds Expand Deferral Paths for CRE Investors”

BY PAUL C. BAUER • JANUARY 29, 2019

*Real Reporter* published “Op Funds Expand Deferral Paths for CRE Investors” by Paul Bauer and Matt Morris on November 29, 2018. Below is an excerpt from the article:

“The Tax Cuts and Jobs Act of 2017 created the Opportunity Zone program which provides real estate investors a new tool to defer gains from sales or exchanges of capital assets by investing those gains in a ‘Qualified Opportunity Fund.’ The program aims to stimulate investment in economically disadvantaged areas by deferring capital gains recognition for up to seven years if the gain is invested in a Fund, and avoiding capital gains on the appreciation of the Fund investment after a 10-year holding period. While there are unanswered questions regarding the tax consequences of dispositions of property within the Fund itself, the tax benefits are clearly established and offer several distinct advantages over Section 1031 like-kind exchanges.”

Continue reading “[Op Funds Expand Deferral Paths for CRE Investors](#)” on the *Real Reporter* website.