OPPORTUNITY ZONES TIMELINE

Tax Cuts and Jobs Act
December 22, 2017

Final Regulations Issued By IRS
December 19, 2019

OZ Reform Legislation Introduced in 117th
April 7, 2022

YOU ARE HERE

Opportunity Zone Deferral Date
December 31, 2026

2018 **2019** **2020** **2021** **2022** **2023** **2024** **2025** **2026** **2027**

8,700+ Opportunity Zones Designated
July 9, 2018

15% Basis Step-Up Expires
December 31, 2019

10% Basis Step-Up Expires
December 31, 2021

OZ Reform Legislation Re-Introduced in 118th
September 27, 2023

Last Chance For Investors To Invest In QOFS
Mid-Year 2027