

OPPORTUNITY ZONES

Rosenberg & Estis provides full-service representation and advice in every aspect of real estate. We are the top choice for NYC's most prominent developers, landlords and institutions.

OUR PRACTICE

When the Tax Cuts and Jobs Act was passed in December 2017, it introduced an innovative investment opportunity designed to fuel economic development in underserved areas across the U.S. — Opportunity Zones. These zones provide significant federal tax incentives to investors who commit capital to operating businesses and real estate projects in designated areas.

Opportunity Zones are spread across approximately 8,700 census tracts nationwide, and they offer a powerful incentive to invest through Opportunity Funds. These funds channel private investment into businesses and real estate developments located within these zones.

Key Tax Incentives for Investors:

1. Deferral of Capital Gains – Investors can defer taxes on capital gains by reinvesting proceeds into an Opportunity Fund.
2. Partial Exclusion of Gains – Over time, investors may see a reduction in their taxable gains, further enhancing their return on investment.
3. Exclusion of Appreciation – The most significant benefit: if an investor holds their interest in an Opportunity Fund for a certain period, the appreciation in value is excluded from federal taxes.

Opportunity Zones not only offer strong financial incentives but also support revitalization efforts in communities that need it most.

Comprehensive Guidance on Opportunity Zone Investments

Rosenberg & Estis, P.C., represents New York's major investors and real estate developers looking to invest in the Opportunity Zones program. R&E Stays Ahead of the Curve with the Latest Opportunity Zone Regulations and Updates.



OUR
PRACTICE

Comprehensive Real Estate Representation Since 1975

We see the industry headed in a more focused direction, with real estate funds and investors being more specific to fund directly in shovel-ready acquisitions, transactions and developments and businesses such as manufacturing, technology and textiles. Investors, developers and businesses of all sizes remain active in utilizing the benefits of the Opportunity Zones programs.

Our team is committed to delivering valuable legal guidance and proven representation to clients exploring the Opportunity Zones program.