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The Qualified Opportunity Zone Program: Thoughts on the Long-Awaited Treasury Guidance

Treasury takes an important first step in bringing clarity to the QOZ program.

The Proposed Regulations provide a 31-month grace period for development of a QOZ Business -

The treatment of land is clarified for purposes of the Qualified Opportunity Zone Business Property rules -

The Proposed Regulations confirm that an investor's share of partnership debt under Code Section 752 is not treated as a separate investment in a Qualified Opportunity Fund -

Please see full [Publication](#) for more information.

by Thomas Morton

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