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## **Opportunity Zone Fund Tax Accounting Considerations.**

What are some of the most important tax accounting considerations when forming and managing an Opportunity Zone Fund?

Valerie Grunduski is a real estate tax accounting specialist and leads Plante Moran's Opportunity Zones practice.

Click the play button below to listen to my conversation with Valerie.

### **Episode Highlights**

- Tax considerations when creating a Qualified Opportunity Fund.
- Accounting firm services that fund managers should consider when forming and managing an Opportunity Zone fund.
- Mistakes that QOFs sometimes make in projecting IRRs in Opportunity Zones.
- The right and wrong way to structure debt, and the consequences of improperly structured debt.
- Why OZ funds that don't require debt financing may want to consider it anyway.
- The importance of having a 31-month safe harbor business plan.
- How Section 1231 gains are treated in Opportunity Zone investing.
- Exit considerations for multi-asset funds.

[Play](#)

### **Opportunity Db**

By Jimmy Atkinson

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