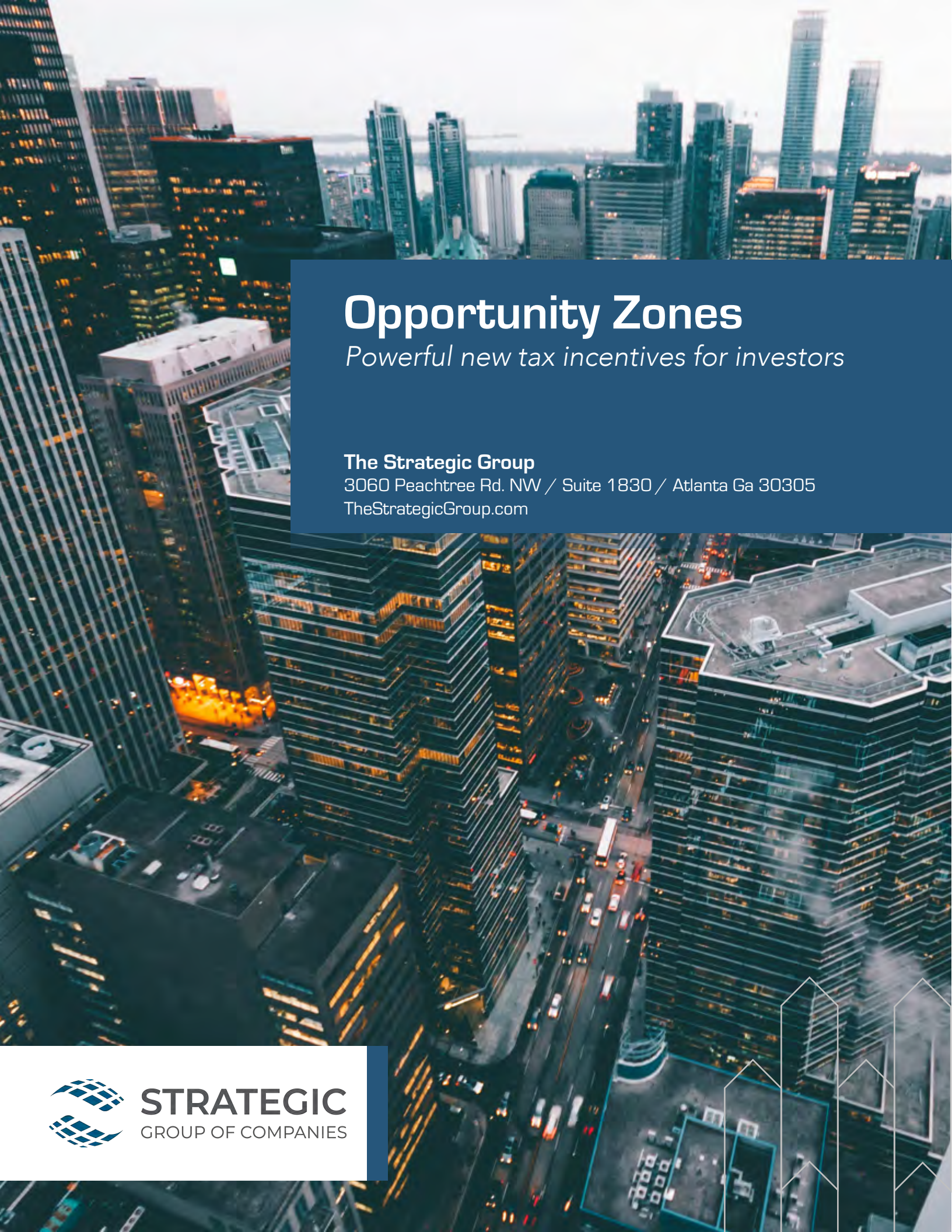




Opportunity Zones

Powerful new tax incentives for investors

The Strategic Group

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WHAT IS THE OPPORTUNITY ZONE PROGRAM?

The 2017 Tax Cuts and Jobs Act provides powerful new tax incentives for private investment in businesses and real estate in certain communities called "Opportunity Zones." The Act will encourage investment in job creation and real estate opportunities such as mixed-income housing.



WHAT IS THE GOAL OF THE PROGRAM?

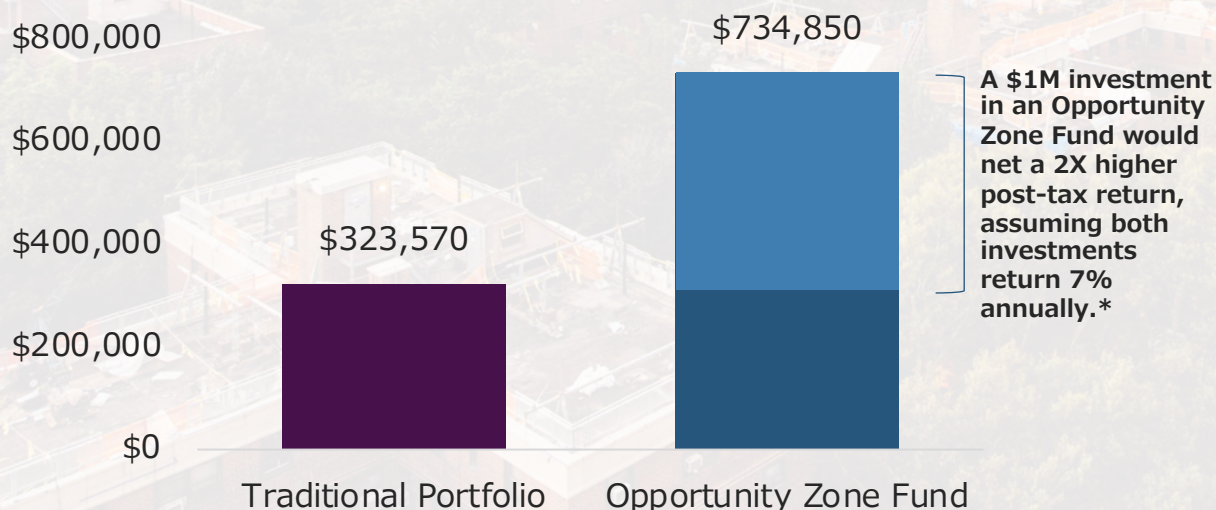
To incentivize private individuals and companies, that may be sitting on the sidelines with long or short-term capital gains, to directly invest into Opportunity Zones Funds that can help investors achieve both favorable tax treatment and additional investment returns.

"Investor will soon be able to plow recently realized capital gains into projects or companies based in opportunity zones, slowly erase the tax obligations on a portion of those gains and, more significantly, have those proceeds grow tax-free."

- Forbes, Break & Build
July 18, 2018



AFTER TAX NET RETURN ON \$1M INVESTED*



*\$1 Million investment assuming a 7% annual appreciation, and a hold period of 10 years, when compared to a traditional portfolio with the same return. The above hypothetical example is not indicative of the Fund's return, and there are no assurances that the Fund will meet the example above. Past performance is not indicative of future results. Future returns are not guaranteed and a loss of principal may occur.

OZ AREAS DEFINED



HOW DOES IT WORK?

1

DEFER

Temporary deferral (until 2026) of taxable income for capital gains reinvested into an Opportunity Fund.

2

REDUCE

Reduce your taxable capital gains by 10% for holding the investment for 5 years, and an additional 5% reduction (total 15%) if held for 7 years.

3

TAX-FREE GAINS

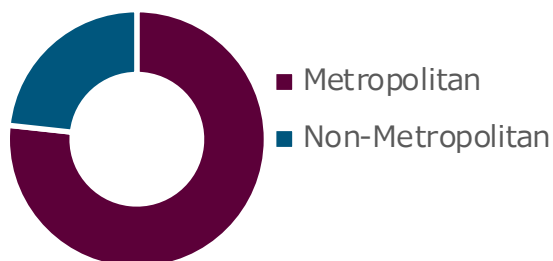
Hold your investment in an Opportunity Fund for 10 years, and all appreciation since initial investment is TAX FREE.



WHAT DOES AN AVERAGE OPPORTUNITY ZONE LOOK LIKE?

- 8,700 Different Opportunity Zones located in all 50 states, and DC
- 35 million people live in Opportunity Zones
- +75% certified zones lie within metropolitan areas
- 24 million jobs and 1.6 million places of business reside within Opportunity Zones today

OPPORTUNITY ZONE COMPOSITION BY METROPOLITAN AREA



Source: American Community Survey's 5-year estimates for 2011-2015, the dataset that determined a census tract's eligibility



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The Strategic Group is a boutique investment firm that focuses primarily on investment strategies that also provide tax benefits as a source of returns. We work closely with affluent investors, family offices and their trusted advisors, as well as corporations, and banks.

OUR CAPABILITIES

- Opportunity Zone Funds
- Conservation
- 1031 Qualified Intermediary
- Federal and State Tax Credits



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