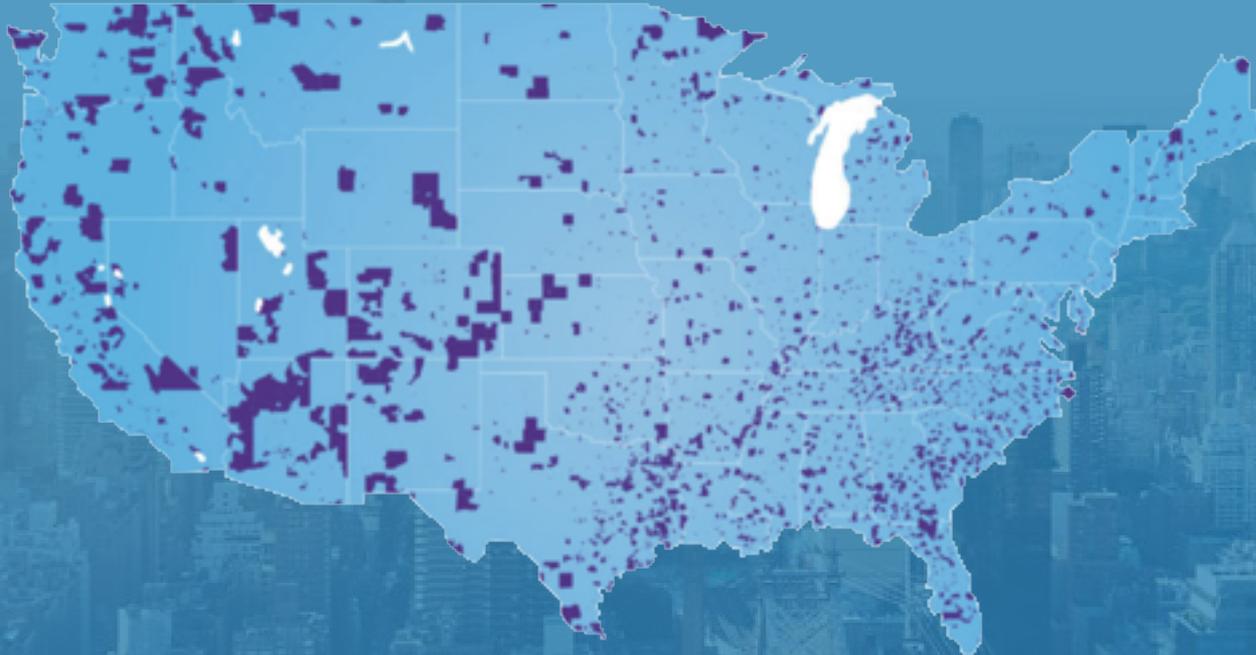


Qualified Opportunity Zone Funds

QUALIFIED OPPORTUNITY ZONES- OVER 8,700 ZONES ACROSS THE UNITED STATES



www.kpi1031.com

Qualified opportunity zone funds (QOZs) and Delaware Statutory Trust (DST) properties offered through WealthForge Securities, LLC, Member FINRA/SIPC, and Kay Properties and Investments, LLC are separate entities. While real estate, QOZs and DSTs provide a compelling set of potential benefits to investors, there are material risks associated with investing in QOZ and DST properties including illiquidity, tenant vacancies, general market conditions and competition, lack of operating history, interest rate risks, the risk of new supply coming to market and softening rental rates, general risks of owning/operating commercial and multifamily properties, short term leases associated with multi-family properties, financing risks, potential adverse tax consequences, general economic risks, development risks, long hold periods, and potential loss of the entire investment principal. Additionally, the IRS and Treasury are still in the process of determining how to implement these rules and they may change over time. Sponsors and investors should consult with a tax specialist before pursuing an investment in a QOZ or DST.

QUALIFIED OPPORTUNITY ZONES WHAT YOU NEED TO KNOW

- WHAT IS A QUALIFIED OPPORTUNITY ZONE?
- WHAT IS A QUALIFIED OPPORTUNITY ZONE FUND?
- WHERE ARE THE QUALIFIED OPPORTUNITY ZONES?
- WHAT ARE THE BENEFITS OF INVESTING IN AN QUALIFIED OPPORTUNITY ZONE FUND?
- WHAT KIND OF CAPITAL GAINS CAN I INVEST IN A QUALIFIED OPPORTUNITY ZONE FUND?
- WHEN CAN I INVEST IN QUALIFIED OPPORTUNITY ZONES?
- HOW DO I INVEST IN QUALIFIED OPPORTUNITY ZONES?

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WHAT IS A QUALIFIED OPPORTUNITY ZONE (QOZ)?

Qualified Opportunity Zones (QOZs) as described under the 2017 Tax Cuts and Jobs Act is a social program with the intent of redeveloping impoverished districts throughout the country by driving private capital to undeserved communities by offering significant tax incentives to investors.

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WHAT IS A QUALIFIED OPPORTUNITY ZONE FUND (QOZ Fund)?

A Qualified Opportunity Zone Fund (QOZ Fund) is a legal entity (typically structured as a LLC, LP, or REIT) used to invest capital gains into private QOZs.

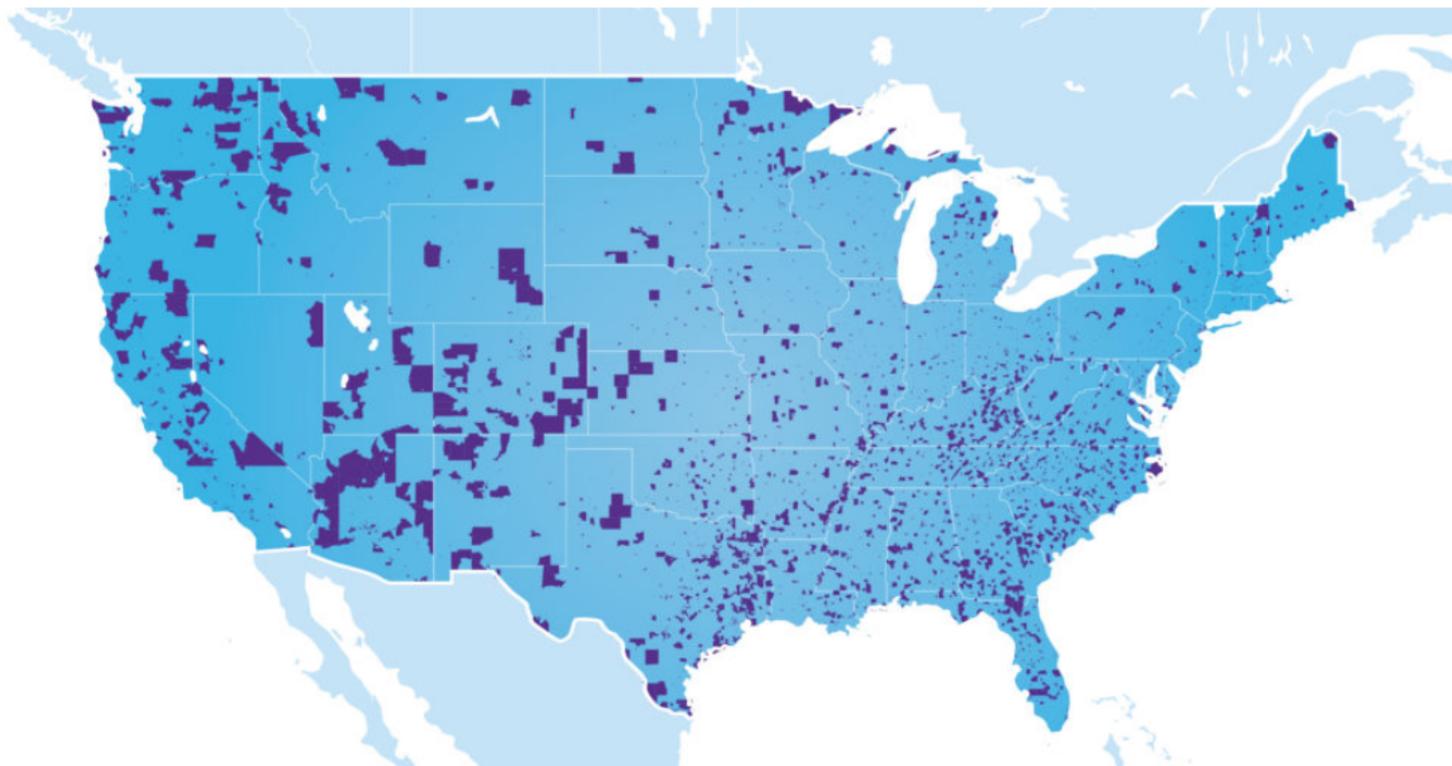
A QOZ Fund must hold 90% of its assets in equity investments within businesses or property within a QOZ.

A QOZ Fund must double its basis within a 30 month period in order to qualified for the tax benefits and provide a “substantial improvement” to the asset.

-Section 1400Z-2(d)(1)

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Source: <https://ncrc.org/opportunity-zones-will-the-money-flow-in-your-town/>

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BENEFITS OF INVESTING IN QOZ Fund : TAX DEFERRAL

If an investor elects to transfer capital gain from a previous investment into a QOZ Fund, they may defer the capital gain taxes from the original investment until December 21, 2026 or the dissolution of QOZ Fund, whichever comes earlier.

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BENEFITS OF INVESTING IN A QOZ FUND: TAX REDUCTION

If the original investment is held in a QOZ Fund for 5 years, the basis of the original investment has the potential to realize a 10% step-up in basis. *However, the investment must be made prior to December 31, 2021.*

If the original investment is held in a QOZ Fund for 7 years, the basis of the original investment has the potential to realize a 15% step-up in basis. *However, the investment must be made prior to December 31, 2019.*

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BENEFITS OF INVESTING IN A QOZ FUND: TAX ELIMINATION

If an investor maintains their investment within a QOZ Fund for at least 10 years, they are eligible to exclude all capital gains accumulated from within the QOZ Fund. *However, the investment must be made prior to December 31, 2037.*

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WHAT CAPITAL GAINS CAN I REINVEST? (INTO A QOZ FUND?)

Gain from the sale of:

- Stocks
- Bonds
- Mutual Funds
- Businesses
- Real Estate (held for business or investment purposes- not your primary residence)
- Vehicles
- Art
- Jewelry
- Crypto Currency/ Bitcoin

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HOW SOON AFTER THE SALE OF A APPRECIATED ASSETS MUST I INVEST IN A QOZ FUND?

CAPITAL GAIN MUST BE REINVESTED INTO A QOZ FUND WITHIN 180 CALENDAR DAYS OF DATE OF SALE.

UNLIKE A 1031, THERE IS NO NEED FOR A QUALIFIED INTERMEDIARY, NOR IS THERE A 45 DAY IDENTIFICATION WINDOW.

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INTERESTED IN TAX DEFFERAL USING A QOZ FUND?

Register at www.kpi1031.com to receive your list of QOZ Fund's available.

www.kpi1031.com
info@kpi1031.com
Phone: 1.855.466.5927

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ABOUT KAY PROPERTIES & INVESTMENTS, LLC



Kay Properties & Investments, LLC was founded by Dwight Kay to offer solutions to clients throughout the country.

- Headquartered in Los Angeles, CA with an office in New York, NY and Washington, D.C., San Diego, CA, San Francisco, CA and Seattle, WA
- Specialists in the Delaware Statutory Trust (DST) 1031 exchange marketplace as well as the QOZ Fund marketplace
- Offering brokerage and advisory services to DST 1031 exchange and QOZ Fund clients
- Kay Properties team members collectively have over 114 years of real estate experience
- Kay Team members involved in over \$11 Billion of DST and QOZ Fund real estate transactions
- Kay Team members are licensed in all 50 states
- Client references available throughout the country
- Deep relationships with CPA's, attorneys and qualified intermediaries throughout the country
- Always available to help our clients – weekend, holidays and whenever you need us

DWIGHT KAY, CEO & FOUNDER

JASON SALMON, SENIOR VICE PRESIDENT
& MANAGING DIRECTOR OF REAL ESTATE
ANALYTICS

CHAY LAPIN, SENIOR VICE PRESIDENT

BETTY FRIANT, SENIOR VICE PRESIDENT

STEVE HASKELL, VICE
PRESIDENT

ORRIN BARROW, VICE
PRESIDENT

ALEX MADDEN,
ASSOCIATE

MATTHEW McFARLAND,
ASSOCIATE

SEBASTIAN MOYA,
ASSOCIATE

GREG POTIKYAN, ASSET
MANAGEMENT

ROXANNE YEO, DUE
DILIGENCE ANALYST

KYLE LUU, DUE
DILIGENCE ANALYST

ALISHA KOSAREFF,
GENERAL COUNSEL

JOHN WAGNER, DUE
DILIGENCE ANALYST

EVA TEITELBAUM,
TRANSACTION
COORDINATOR

TAYLOR McGEE,
OPERATIONS AND
FULFILLMENT

ANNIE SMALLEY,
EXECUTIVE SUPPORT &
DATA MANAGEMENT

PATRICIA ABALLE,
MARKETING
COORDINATOR

KELLY NELSON,
EXECUTIVE ASSISTANT

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RISKS & DISCLOSURES



- DST properties are for accredited investors (generally described as having a net worth of over \$1 million dollars exclusive of primary residence) and accredited entities only. If you are unsure if you are an accredited investor and/or an accredited entity please verify with your CPA and Attorney.
- The information herein has been prepared for educational purposes only and does not constitute an offer to purchase securities real estate investments. Such offers are only made through the sponsors Private Placement Memorandum (PPM) which is solely available to accredited investors and accredited entities.
- IRC Section 1031, IRC Section 1033 and IRC Section 721 are complex tax concepts, therefore you should consult your legal or tax professional regarding the specifics of your particular situation. This material is not to be interpreted as tax or legal advice.
- Please speak with your own tax and legal advisors for advice/guidance regarding your particular situation.
- There are material risks associated with investing in DST properties and real estate securities including illiquidity, tenant vacancies, general market conditions and competition, lack of operating history, interest rate risks, the risk of new supply coming to market and softening rental rates, general risks of owning/operating commercial and multifamily properties, short term leases associated with multi-family properties, financing risks, potential adverse tax consequences, general economic risks, development risks, long hold periods, and potential loss of the entire investment principal.
- Investors should read the PPM carefully before investing paying special attention to the risk section. Diversification does not guarantee profits or guarantee protection against losses. Because investors situations and objectives vary this information is not intended to indicate suitability for any particular investor.
- Please speak with your CPA and Attorney to determine if an investment in real estate and DST properties is suitable for your particular situation/ circumstances.
- This information is from sources we believe to be reliable however we cannot guarantee or represent that it is accurate or complete.
- Past performance is not indicative of future returns.
- Potential cash flows/returns/appreciation are not guaranteed and could be lower than anticipated.
- All DST properties shown are subject to availability. There can be no assurance that the DST properties shown will be available.

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