

Notable Dates for OZ Fund Investments

- December 31, 2019 – Last day for OZ Fund investments to take advantage of the full 15% basis step-up.
- December 31, 2021 – Last day for OZ Fund investment to take advantage of a 10% basis step-up.
- December 31, 2026 – Recognition date for any gains deferred by investment in an OZ Fund. Last day to generate gains eligible for the 10-year tax free appreciation (must invest w/in 180 days).
- December 31, 2047 – Last day to sell OZ Fund investment to take advantage of tax free appreciation.