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In The News

Alan Cohen Provides Insights Into Structure of Opportunity Zones Funds

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Alan Cohen, chair of Akerman's Real Estate Finance Practice, gave *Law360* insights into the structure of Opportunity Zones funds. The article titled, "In The (Opportunity) Zone: How To Structure Funds," explained the particular guidelines and restrictions that make Opportunity Zones, introduced by Congress as part of the Tax Cuts and Jobs Act of 2017, unique to investors. The initiative aims to encourage investment in certain underdeveloped areas by offering tax incentives.

Cohen clarified a common misunderstanding regarding the structure of a fund, "Opportunity zone funds can't invest in other funds. They have to invest in the project. Ultimately, the money funnels into a JV."

In addition, Cohen was quoted in the <u>third</u> <u>installment</u> of this series.

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