

OHIO Opportunity Zone Tax Credit

- All investors in CBUS OZ FUNDS are eligible to receive an Ohio income tax credit certificate equal to 10% of the amount invested into Ohio opportunity zones, whether with eligible gains or ordinary after-tax cash.
- To be eligible for the OZ Tax Credit, a taxpayer must make an investment into an Ohio qualified opportunity fund ("Fund") that holds 100% of its assets in one or more Ohio qualified opportunity zone businesses ("Ohio QOZB") or Ohio qualified opportunity zone business property ("Ohio QOZBP").
- The tax credit certificates can be sold to other tax payers to generate instant cash (this is very helpful for out of state investors who may not otherwise need an Ohio income tax credit).
- Example: \$100,000 investment in the CBUS Opportunity Zone Fund II LLC = \$10,000 Ohio income tax credit which can be sold for cash!

www.CBUSOZFUNDS.com