



How QOZ Funds Can Reduce Capital Gains Taxes for Your Clients

Presented by



About Origin Investments

2.10x
AVERAGE
EQUITY MULTIPLE¹

24%
AVERAGE
GROSS IRR¹

\$1.5B
ASSETS UNDER
MANAGEMENT

\$60M
PERSONAL CAPITAL
INVESTED BY PRINCIPALS

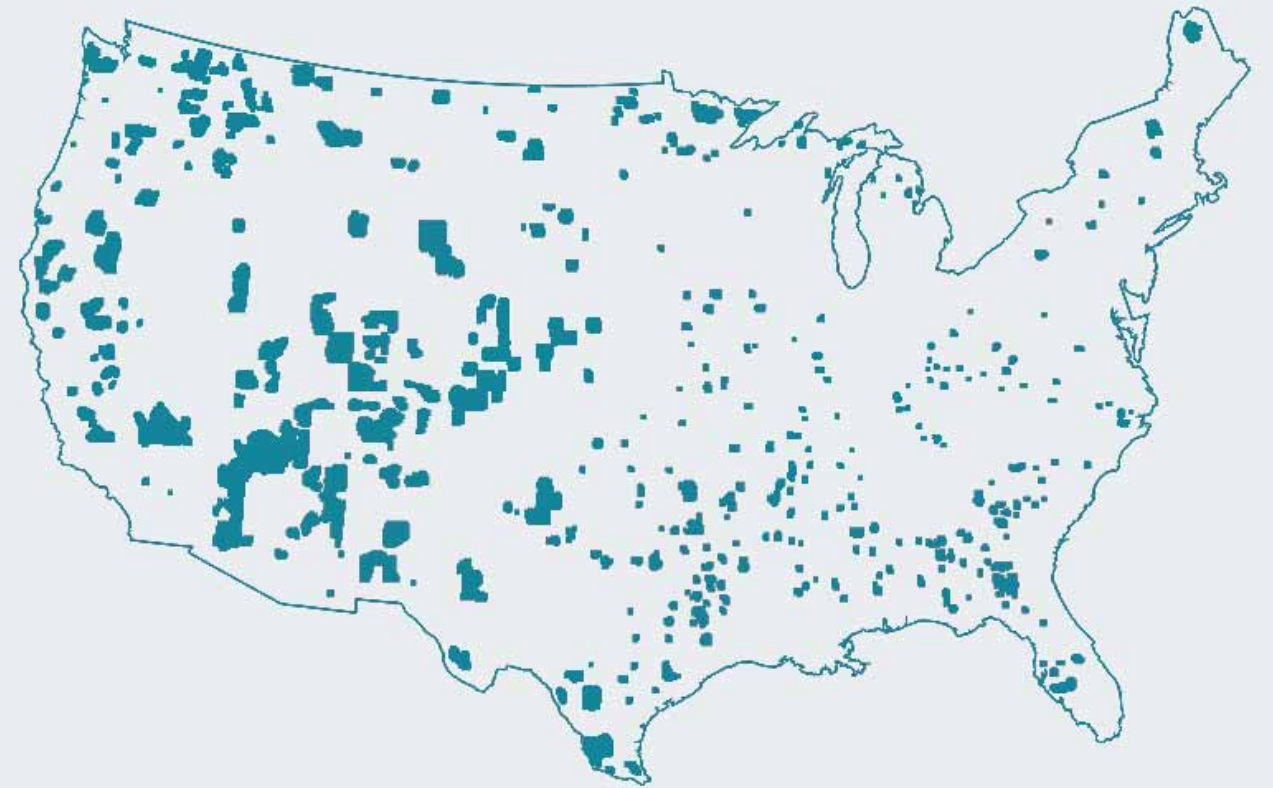
Top Decile Fund Manager²

@preqin

1) Weighted Across 32 Realized Deals Since 2014. 2) Preqin provides financial data and information on the alternative assets market. As of September 2021, Origin tied for #9 out of 234 Preqin-ranked best performing global private real estate fund managers. Our performance was self-reported to Preqin for Origin Funds I, II and III and then rankings were determined using by Preqin using a combination of net IRR and equity multiple.

About Qualified Opportunity Zones

Qualified opportunity zones are a federal initiative created by the Tax Cuts and Jobs Act of 2017 to spur long-range economic development.



About QOZ Funds

A QOF is any investment vehicle that is organized as a corporation or a partnership for the purpose of investing in QOZ property that holds at least 90% of its assets in QOZ property.



Tax Benefits of QOZ Funds

Tax Deferral



Defer capital gains realized from a previous investment through the end of 2026.

Tax Reduction



Invest prior to January 1, 2022, to reduce deferred capital gains tax liability by 10%.

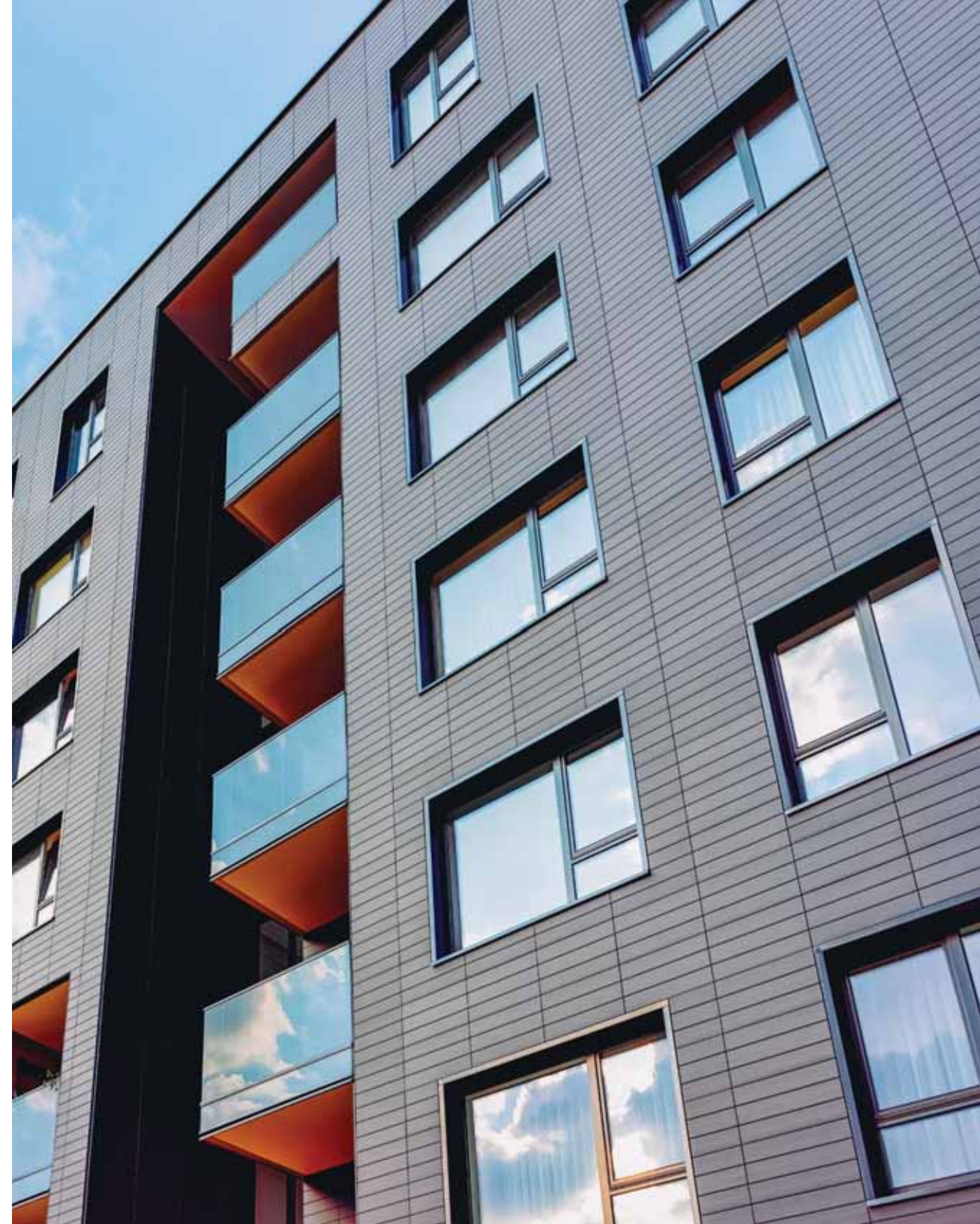
Tax Elimination



Hold a QOZ Fund investment for 10+ years and pay \$0 taxes on capital gains the fund generates.

How the QOZ Program Works

- ✔ Qualified capital gains include stock sales, bond sales, business or partnership profits, real estate sales, etc.
- ✔ Funds must be invested generally within 180 days of earning the capital gains.



Risks in QOZ Real Estate Investing

- ✔ Ground-up development risk
- ✔ Asset management risk
- ✔ QOZ selection risk
- ✔ Government changes risk



How to Vet a QOZ Real Estate Fund

- ✔ Experience
- ✔ Track Record
- ✔ Strategy
- ✔ Team
- ✔ Compliance



About Origin QOZ Fund II

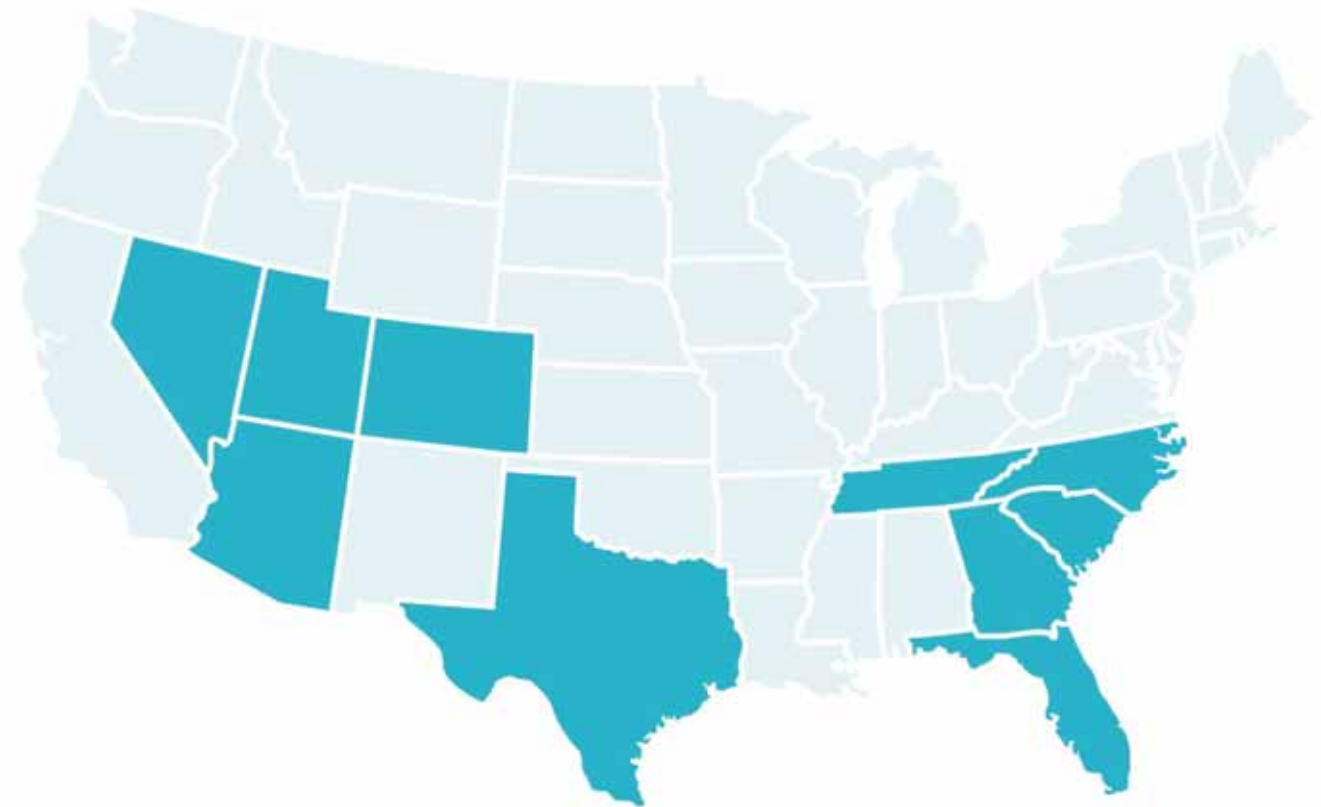
- ✓ Ground-Up Development
- ✓ Path of Growth
- ✓ Build-to-Core

10–12%

TARGET NET IRR

2.25–2.50X

TARGET NET EQUITY MULTIPLE



Origin QOZ Fund II Pipeline

As of November 2021

Project	Market	Current Status	Project Total Cost	Origin Equity	Estimated Close Date
Nashville Mixed-Use	Nashville	Due Diligence	\$96M	\$22M	Dec 2021
Atlanta Multifamily	Atlanta	Due Diligence	\$281M	\$32M	Apr 2022
Phoenix Multifamily	Phoenix	Due Diligence	\$76M	\$24M	May 2022
Colorado Multifamily	Colorado Springs	Due Diligence	\$72M	\$24M	Jul 2022
Charlotte Multifamily	Charlotte	Due Diligence	\$41M	\$11M	Jul 2022
Phoenix Multifamily	Phoenix	Bidding	\$133M	\$40M	Apr 2022

Why Origin for QOZ Real Estate Investing

\$265M

EQUITY RAISED FOR
ORIGIN QOZ FUND I

Top 2%

OF QOZ FUND
EQUITY RAISED*

\$1.6B

DEVELOPMENT
EXPERIENCE & PIPELINE

\$846M

TOTAL COST OF ORIGIN
QOZ FUND I PROJECTS**

*Origin QOZ Fund I was in the top 12 out of 853 Qualified Opportunity Zone Funds, in terms of the amount of equity raised, from Novogradac Opportunity Zones Investment Report, data through June 30, 2021.

**Includes the estimated total costs of eight closed deals and three deals currently completing due diligence and, as of November 2021, are expected to close.

Learn More

About Origin & QOZ Fund II

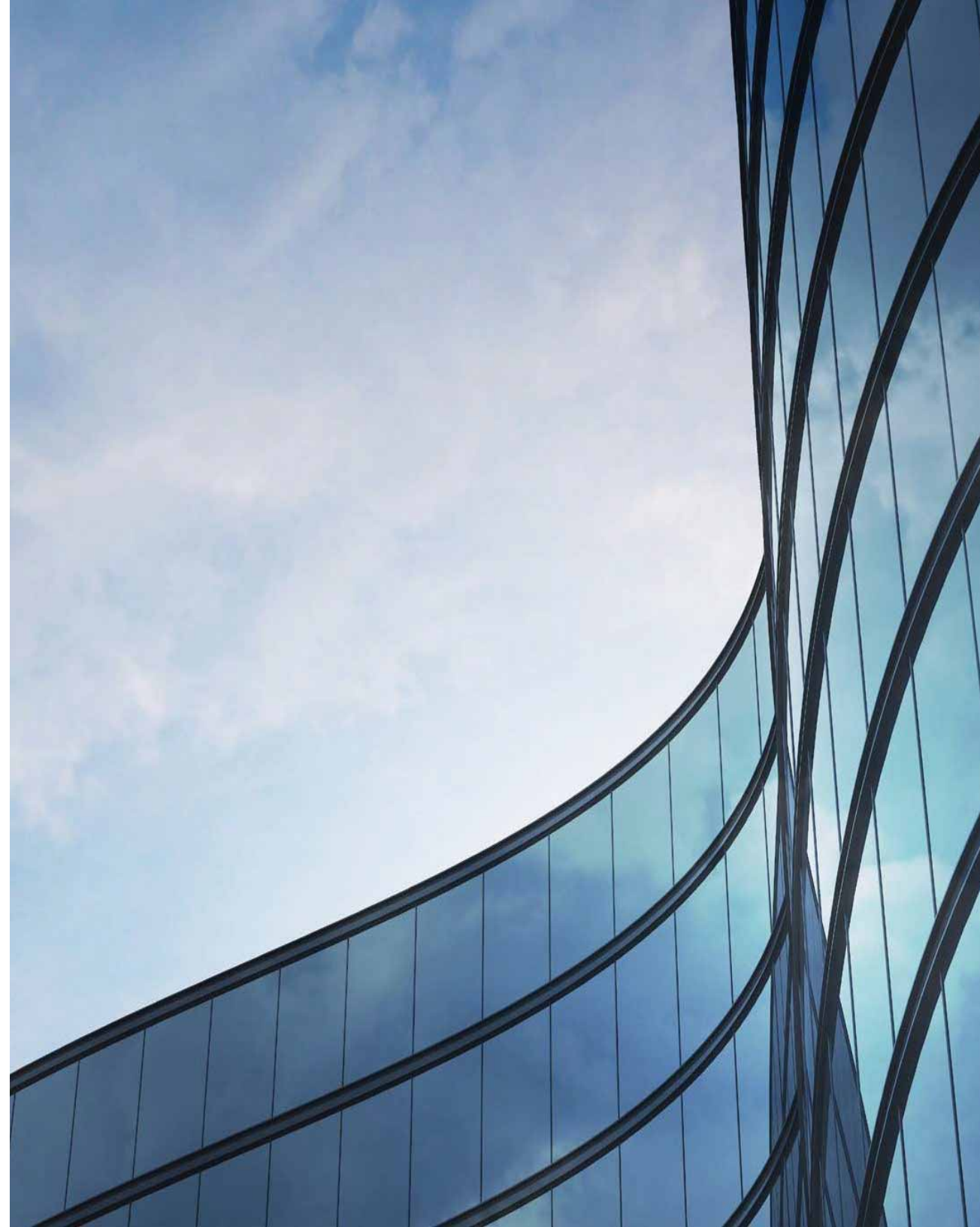
www.origininvestments.com

www.origininvestments.com/offerings/qoz-fund-ii

About QOZ Investing

www.opportunitydb.com

www.irs.gov/credits-deductions/opportunity-zones-frequently-asked-questions



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