

Park View OZ REIT “The Easy OZ”

A publicly traded Qualified Opportunity Zone Fund

Park View OZ REIT is the only Qualified Opportunity Fund (QOF) with publicly traded shares of stock (OTC: PVOZ). We invest in opportunity zones across the United States with a focus on new construction in residential properties in areas anticipating strong long-term population and job growth.

Why Invest in a QOF?

Tax Deferral

Defer capital gains from the sale of an investment until December 2026.

Tax Elimination

Pay zero capital gains on the appreciation of an investment once a 10-year hold period is achieved. This benefit lasts until 2047, enabling more than two decades of tax-free compound growth.

Asset Diversification

Commercial real estate is a high-performing asset class that is underrepresented in most investor portfolios even though it has outperformed the stock market over the long run.

What cash is eligible for QOF tax incentives?

Once a capital gain is realized, the taxpayer is eligible for 180 days to make a QOF investment. Only the capital gain portion of a sale's proceeds are eligible for opportunity zone incentives.

How it works: Once an investor realizes a capital gain they have 180 days of eligibility to make a qualifying QOF investment. The reinvestment of the gain into a QOF begins both the clock for achieving the 10-year hold benefits and the deferral period on the original capital gain. The deferral lasts until the shares are sold or December 31, 2026,* whichever comes first. After the deferral, the investors can pay the tax either out of pocket with non-tax advantaged money or by selling shares in the QOF. Taxes owed can be lowered by harvesting losses during the deferment period. Once the investor holds the QOF for 10 years they become eligible to step up their cost basis on their QOF investment 100%, eliminating all capital gains taxes on the appreciated amount, including the 3.8% NIIT. The elimination of capital gains taxes lasts until 2047, enabling more than two decades of tax-free compound growth.

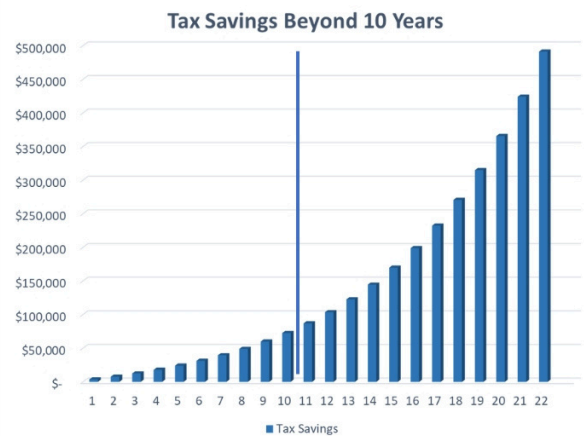
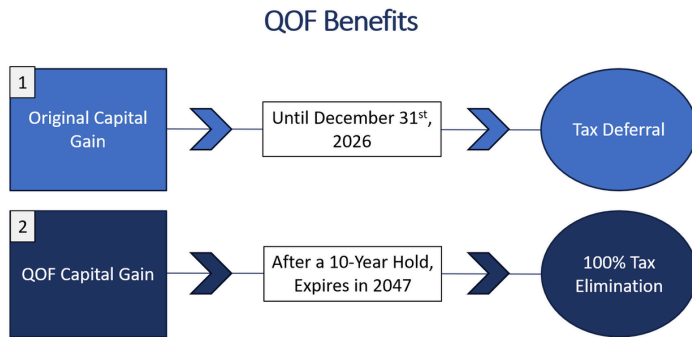
*Congress may choose to extend past 2026 deferral timeframe and the 2047 ending of the QOZ program.

Short-Term Benefits: The order and timing capital gains and losses are realized matters for tax planning.

- Deferment of the original capital gains taxes until the QOF is sold or through December 31, 2026. We believe there is a strong possibility that Congress may choose to extend this benefit beyond 2026.
- Control over the holding period enables our investors to implement a variety of tax-saving strategies.

Long-Term Benefits: Roth-like benefits without income or annual contribution restrictions.

- Elimination of all capital gains taxes, including the 3.8% NIIT, via a 100% step up in cost basis, once a 10-year hold is achieved.
- Unlike most QOFs, we don't implement 10-year planned liquidations of the fund.
- Our investors enjoy the potential for Roth IRA-like tax-free compound growth until the incentive sunsets in 2047, which is critical to building wealth.



Park View OZ REIT

Most OZ Funds

No investor accreditation requirements	Must be an accredited investor
\$10,000 minimum investment	\$100k to \$250k minimum investment
Potential for tax-free compound growth until 2047	Mandatory liquidation after 10 years
Investors receive a single 1099-DIV tax form	Investors receive one or more K-1 tax forms
Management fee of .75%	Management fee of 1.5% to 2%
5% stock interest / profit interest	15% to 20% carried interest