Park View OZ

PARK VIEW OZ REIT INC

A publicly traded Qualified Opportunity Zone Fund (OTC: PVOZ)

Why Choose Park View OZ?

- **The only QOF with publicly traded stock**: buy and sell shares through any brokerage account.
- **Focused strategy**: new residential construction in Opportunity Zones with strong long-term population and job growth.
- **Investor alignment**: low management fees, no carried interest, and the transparency of a public company.

Park View OZ Removes Barriers

- **No investment minimums**: purchase as little as a single share
- **No accreditation requirements**: available to all investors through a public company
- **No lock-ups**: our shares are freely tradable
- **No K-1s**: simple 1099-DIV reporting
- **Industry-low fees: 0.75% management, 0% carried interest**

Powerful Tax Benefits OZ 2.0

- **Deferral**: Postpone capital gains tax for up to 5 years.
- **Forgiveness**: Reduce your original tax liability by 10% after a 5-year hold.
  Think of it as a 5-year interest-free loan with 10% forgiveness of the liability if you hold for the full 5 years.
- **Elimination**: Pay zero tax on all QOF investment gains once a 10-year hold is achieved. This benefit lasts for 30 years from the date of the QOF purchase.
  The elimination benefit can work like a Roth IRA, but without income limits or annual contribution caps. It provides the ability to contribute a significant amount of savings eligible for tax-free status quickly.

Bridge Strategy: Capture OZ 2.0 Benefits

When a taxpayer sells a QOF investment, it triggers the realization of the original capital gain, but the taxpayer can reinvest in a new QOF or the same QOF within 180 days in order to continue the tax deferral. The "Bridge Strategy" gives investors with a capital gain today the potential to benefit from the enhanced QOF benefits available starting in 2027.

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Bridge strategy timeline:

- **Today**: Invest realized gains into the PVOZ fund within 180 days.
- **January 2027**: Sell shares and reinvest in PVOZ, or another QOF within 180 days.
- **Result**: Keep deferral benefits now, while positioning to capture enhanced OZ 2.0 tax incentives when they begin.

Our publicly traded structure makes bridging to OZ 2.0's enhanced benefits possible. Read more about this strategy in our blog post Minding the Gap.

Why Opportunity Zones?

OZ incentives drive capital into designated low-income areas, potentially creating a "slingshot effect" of revitalization as an influx of capital investment transforms a neighborhood.

For example, our Tampa Heights project is part of a wave of investment transforming the community. We have seen the revitalization of neighboring properties as well as new construction across the neighborhood.

Matching Future Losses with Current Gains

Investors may want to use a QOF to defer their capital gain realization date. If they have a loss anytime during the deferral period, they can trigger a matching gain in the same tax year by selling the equivalent amount of QOF stock. Having the offsetting gains and losses on the same return results in a zero percent tax rate, allowing them to keep their capital working for them. Without this strategy, the investor would pay the tax in an earlier year and then receive a tax loss carry forward at the time of the loss.

Pay as You Go Strategy

	Current Year	Future Year
Gains	$1,000,000	
Losses		$1,000,000
20% Capital Gains 3.8% NIIT	Taxes Owed $238,000	Tax Loss Carry Forward $238,000

QOF Deferral Strategy

	Current Year	Future Year
Gains	$1,000,000 Deferred with QOF	$1,000,000 Now Realized with Sale of the QOF
Losses		$1,000,000
20% Capital Gains 3.8% NIIT		Taxes Owed $0