

Contact

Houston

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

50 South 16th Street, Suite
1700
Philadelphia, PA 19102
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

“Comparing 1031 Exchanges to Opportunity Zones (1031 v. 1400z-1 and 1400z-2)” by Stephanie Friese and Christopher Steele published by Georgia Society of CPAs

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“Comparing 1031 Exchanges to Opportunity Zones (1031 v. 1400z-1 and 1400z-2)” by Stephanie Friese and Christopher Steele in The Georgia Society of Certified Public Accountants

In an article published on August 9, 2019 in The Georgia Society of Certified Public Accountants, Stephanie Friese and Christopher Steele discuss 1031 Like-Kind Exchanges and how they compare to Qualified Opportunity Zones (QOZs).

The article details how QOZs have become the latest craze in the real estate and tax worlds with the passage of the Tax Cuts and Jobs Act in 2017. However, Friese and Steele caution that QOZs are “not a perfect fit for every individual holding an unrecognized capital gain.” With any planning opportunity it is important for clients to discuss with their advisors and carefully consider the differences in QOZs and Like-Kind Exchanges and compare the benefits of each.