

Treasury Issues Qualified Opportunity Fund Proposed Regulations

[Jack Miles](#)

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Partner [Jack Miles](#) authored the *Tax Notes* article, “Treasury Issues Qualified Opportunity Fund Proposed Regulations.” According to the article, the U.S. Department of the Treasury released the highly-anticipated Qualified Opportunity Fund (QOF) proposed regulations on October 19, 2018. Under the QOF tax regime, investors can generally defer the recognition of taxable gain in connection with the sale of property by investing the gain in a QOF within 180 days of the date of sale. This article discusses some of the salient provisions of the proposed regulations.