

Insights: Publications

More Room on the Yellow Brick Road: Even Non-U.S. Persons Can Seek the Wonderful World of OZ

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Written by **James S.H. Null**

This article provides an overview of Opportunity Zone rules with respect to "eligible taxpayers" and "eligible gains." The types of non-US persons that can benefit from §1400Z-2 and more.

Related People



James S.H. Null

t 212.775.8866

jnull@ktslaw.com