

HOGE • FENTON

HOGE FENTON SHAREHOLDER, SEAN  
COTTLE TO SPEAK AT THE SCCBA'S  
OPPORTUNITY ZONES AND SECTION  
1031 EXCHANGES PANEL ON  
NOVEMBER 19, 2019

HOGE • FENTON



**Sean Cottle**  
Hoge Fenton  
Shareholder  
Real Estate Attorney

*The SCCBA Real Property & Business Law Section presents an  
MCLE Seminar:*

**Hacking the Benefits of Qualified Opportunity  
Zones and Section 1031 Exchanges**

**November 19, 2019 | 12:00pm – 2:00pm**

*Join us at the:*  
SCCBA Seminar & Conference Center  
31 North Second Street, 4th Floor  
San Jose, California 95113



Qualified Opportunity Zones were created by the 2017 Tax Cuts and Jobs Act in order to spur economic development and job creation in distressed communities throughout the country by providing tax benefits when investing eligible capital in these communities. Investors may defer tax on eligible capital gains by making an appropriate investment in a Qualified Opportunity Fund and meeting other requirements. In addition, this new legislation modified the rules for Section 1031 Exchanges.

Join the SSCBA Real Property and Business Law Section and its highly knowledgeable and experienced panel for a lively discussion on:

- The adoption of this new law and the regulations developed by the IRS to implement it.
- What are Qualified Opportunity Zones (QOZs)?
- What are Qualified Opportunity Funds (QOFs)?
- What are the tax benefits relating to a QOF?
- What types of investments satisfy QOZ requirements?
- How were Section 1031 Exchanges modified under the new law?
- How do Opportunity Zone investment opportunities and 1031 Exchange transaction opportunities complement each other?
- Identifying the types of investment opportunities that qualify for QOF treatment.
- Guidance for working with local governments on QOF investments.
- Practical experiences in forming QOF investments.
- Advising clients on the pros and cons of investing in QOFs and/or Section 1031 Exchanges.

## **Speakers:**

**Sean Cottle**, Hoge Fenton

**Ron Ricard**, IPX 1031

**Erik Hayden**, Urban Catalyst

## **Pricing (Includes Lunch):**

**In-Person:**

SCCBA Member: \$89

SCCBA New Admittee:

(Under 5 years in practice) \$79

Non-Member Event Attendee: \$129

Honorary: \$30

**Attend Online:**

SCCBA Member: \$95

Non-Member Event Attendee: \$135

**Registration:**

<https://sccba.site-ym.com/events/EventDetails.aspx?id=1290851&group=#>

**Schedule:**

Registration: 11:30am

Program: 12:00pm – 2:00pm

**For your convenience this program is also being offered via Live Webcast.**

Please register for either the in person seminar or the live webcast, which have separate pricing levels. Registering for the live webcast requires an InReach account which is separate from your SCCBA account. If you require assistance, please contact InReach at 1-877-880-1335.

Parking is available just across the street from the SCCBA at the 3rd Street Parking Garage located between E. Santa Clara Street and St. John Street (SCCBA does not validate).

**Cancellations and refunds will be accepted only 48 hours prior to the event.**

**PLEASE NOTE:**

Registration fees must be paid prior to the program, or at the program check in. SCCBA will no longer invoice attendees for payment subsequent to the program. Cash, Credit Card, and Check accepted.

\*All seminar materials will be distributed to pre-registrants via email. We will not provide hard copies. If you would like a hard copy of the materials we will provide upon request for a fee of \$25.00.

\*State Bar of California Approved MCLE: The Santa Clara County Bar Association is a State Bar of California approved MCLE provider. This program is approved for California MCLE credit.

This program is provided as an educational service by Hoge Fenton for clients and friends of the firm. This communicate is an overview only, and should not be construed as legal advice or advice to take any specific action. Please be sure to consult a knowledgeable professional with assistance with your particular legal issue

## **Related Attorneys**

- Sean A. Cottle