(Rev. January 2020) Department of the Treasury Internal Revenue Service

Qualified Opportunity Fund

► Go to www.irs.gov/Form8996 for the latest information.

► Attach to your tax return. See instructions.

OMB No. 1545-0123

Attachment Sequence No. 996

Employer identification number

Par	General Information and Certificatio	n						
1	Type of taxpayer: Corporation Partners	ership						
2	Is the taxpayer organized for the purpose of investing in qualified opportunity zone property (other than another qualificopportunity fund)?							
	■ No. STOP. Do not file this form with your tax	x return.						
	☐ Yes. Go to line 3.							
3	Is this the first period the taxpayer is a Qualified	• • •						
	☐ Yes. By checking this box, you certify that by the end of the taxpayer's first qualified opportunity fund year, the taxpayer's organizing documents include a statement of the entity's purpose of investing in qualified opportunity zone property and a description of the trade or business(es) that the QOF is engaged in either directly or through a qualified opportunity zone business. See instructions.							
	☐ No.							
4	If you checked "Yes" on line 3, list the first month in	n which the fund	chooses to be a Qualified Opportunity Fund	d▶				
5	Did any investor dispose of, in part or in whole, t	their equity inter	est in the fund?					
	☐ Yes. Attach a statement with each investor'	s name, the da	te of disposal, and the interest that they	transferred during the				
	QOF's tax year.							
	☐ No.							
Part	III Investment Standard Calculation							
6	Total qualified opportunity zone property held period of the taxpayer's tax year. See instruction			6				
7	Total assets held by the taxpayer on the last day See instructions if Part I, line 3, is "Yes"			7				
8	Divide line 6 by line 7			8				
9	Total qualified opportunity zone property held by			9				
10	Total assets held by the taxpayer on the last day		· · · · · · · · · · · · · · · · · · ·	10				
11	Divide line 9 by line 10			11				
Part	Qualified Opportunity Fund Average	and Penalty						
12	Add lines 8 and 11			12				
13	Divide line 12 by 2.0. See instructions if Part I, lir	ne 3, is "Yes"		13				
14	Is line 13 equal to or more than 0.90?							
	☐ Yes. Enter -0- on this line and file this form w	vith your tax retu	ırn.					
	■ No. The fund has failed to maintain the invest Enter the penalty from line 8 of Part IV on this			14				
For Pa	aperwork Reduction Act Notice, see your tax return i		Cat. No. 37820G	Form 8996 (Rev. 1-2020)				

Form 8996 (Rev. 1-2020)

Part IV Line 14 Penalty

If you checked "No" in Part III, line 14, complete Part IV to figure the penalty. Enter the number from line 8 below on Part III, line 14. See instructions if Part I, line 3, is "Yes." (b) Month 2 (d) Month 1 Month 3 Month 4 Month 5 Total assets on the last day of the month . Multiply line 1 by 0.90 Total qualified opportunity zone property on the last day of the month 4 Subtract line 3 from line 2. If less than zero, enter -0- Multiply line 4 by line 5 Divide line 6 by 12.0. Round up to two decimal places. See instructions if Part I, line 3, is "Yes" (h) Month 8 (i) Month 9 (j) Month 10 (k) Month 11 (I) Month 12 (g) Month 6 Month 7 1 2 3 4 5 6 7

Form **8996** (Rev. 1-2020)

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Enter every census tract where QOZ business property directly owned or leased by the taxpayer is located (a) QOZ Tract No.			QOZ business property held directly on last day of the first 6-month period of the tax year			QOZ business property held directly on last day of the tax year		
			(b) Owned Property Value	(c) Leased Property Value		(d) Owned Property Value	(e) Leased Property Value	
1	If the taxpayer directly own							
	property used in one or mo and enter the total QOZ bus							
	the separate statement .							
Pari		ty Zone (QOZ) Stock or F	Partnershin Interests	•			ı	
ı aı	Qualified Opportuiti	ty Zone (QOZ) Stock or i	-	I				
For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every census tract in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first		rty held by QOZ			rty held by QOZ	
		6-month period of the tax year apportioned to each census tract	business on last day of the first 6-month period of the tax year		tax year apportioned to each census tract	business on last day of the tax year		
	(a) QOZ Tract No.	(b)	(c)	(d) Owned Property	(e) Leased Property	(f)	(g) Owned Property	(h) Leased Property
(indica	ite non-qualified tracts by 99999999999)	EIN of QOZ Business	Investment Value	Value	Value	Investment Value	Value	Value
1	If additional lines are needed	d. see instructions and enter						
	total QOZ business value	held by the taxpayer from						
	Part VII, line 2, columns (c) and (f)							
2								
 Year-end test QOZ property. Add Part V, columns (d) and (e), and Part VI, column (f). Enter the total here and on Part II, line 9 Type of accounting method used to value the property listed on this form. 								
4	Applicable financial state		ieu on inis ionn.					
	☐ Alternative valuation meth							

Part	VII Qualified Opportuni	ity Zone (QOZ) Stock or	Partnership Interests (co.	ntinued)				•
For every QOZ business in which the taxpayer holds stock or a partnership interest, enter every census tract in which the tangible property of the QOZ business is located and the EIN of that QOZ business		Value of QOZ stock or partnership interest held on last day of the first 6-month period of the tax year apportioned to each census tract Tangible property held by QOZ business on last day of the first 6-month period of the tax year		Value of QOZ stock or partnership interest held on last day of the tax year apportioned to each census tract	day of the Tangible property held by QOZ business on last day of the tax year			
(indica	(a) QOZ Tract No. te non-qualified tracts by 99999999999)	(b) EIN of QOZ Business	(c) Investment Value	(d) Owned Property Value	(e) Leased Property Value	(f) Investment Value	(g) Owned Property Value	(h) Leased Property Value
1 If taxpayer invested in QOZ business(es) that have locations in more than the census tracts listed in Part VI and above see instructions and enter total QOZ business value held by the taxpayer from continuation sheet		,						
2 Total columns (c) and (f). Enter the total here and on Par VI, line 1, columns (c) and (f) respectively								