



Port Authority Opportunity Zone™



Governmental Authority
P3 – Private | Public | Partnerships

COFFEE INITIATIVE
GROWER | ROASTER | BARISTA

AgriCommunity™

0|Zone™



▶ O|Zone™ Coffee Initiative



▶ Grower **over 100 varieties of coffee**

coffee following the wine industry - single species cultivation in the United States

The coffee plant can be a small bush to a 30+ foot tree requiring to four years before fruit. The fruit of the coffee plant generally contains 2 two beans. The fruit is said to have anti-oxidant, anti-inflammatory, anti-anxiety and in early testing, increased cognition. This focus is designed to assist farmers in planting and developing various species of coffee in the United States, as a part of O|Zone™ AgriCommunity™ and QOZ Initiatives.

▶ Roaster, **processing, roasting, and a range of products**

specialty equipment, processing, roasting, training, wholesale customers, delivery

Each a Qualified Opportunity Zone Business ("QOZB"), Roasters are a key midstream participant in processing freshly picked coffee, roasting and packaging, and delivery to local coffee "popups" servicing retail customers. The Roaster is expected to add additional products and develop a wholesale business to businesses, grocery stores, restaurants and other large volume customers. A Roaster may extend services with Barista training and species education.



▶ Barista **the coffee sommelier**

coffee popups, specialty grinders, espresso machines, specialty coffee and flavors

O|Zone™ Coffee -Barista is designed to provide local residents in Qualified Opportunity Zones, a unique Opportunity Business. As described herein, the unique mobile pop-up approach is a perfect way to establish a new neighborhood coffee business. The O|Zone™ team approach is designed to facilitate working capital to a budding entrepreneur with other business components provided by team collaborators, including a site, Coffee PopUp, Inventory, equipment, training and local mentorship and support.

▶ Digital Medallions **a new approach to "digital assets"**

success sharing through component enterprise operations

Digital Medallions are a new form of "digital assets" which provide Government issued permits combined with a means of sharing revenue between enterprise collaborators and the local community. It facilitates an advanced form of capital funding, enabling participation in revenues and increases in value of future revenues and intangible assets. Qualified Opportunity Funds and QOZ Businesses will find this approach highly beneficial.





AgriCommunity™

O|Zone™ Coffee Initiative is a Business Opportunity designed to promote the development of a local US supply-chain of unique coffees and associated products.

The focus is on promoting the growth of that portion of over 100 species of coffee, in favorable US microclimates.

Three Business Opportunities are provided with a focus on Qualified Opportunity Zones and created economic development and enhanced Quality of Life.

Port Authority Opportunity Zone™

Port Authority Opportunity Zone™ is a collaboration of one or more Government Authorities representing the public sector and a non-profit 501(c) (4) organization representing the private sector in “partnership” to promote economic development on a regional geographic basis within a state or territory. Within its borders each Government Authority may contain one or more Qualified Opportunity Zones designated by the Governor under the federal Tax Cuts and Jobs Act (“TCJA”).

Qualified Opportunity Zones

More than 8,760 Qualified Opportunity Zones (“QOZ”) were created by Congress.

The United States has 3,141 counties. It has 435 US House of Representatives districts.

One could observe that on average, there are approximately 175 QOZ’s per state, just under 3 QOZ’s per county, and 20 per Congressional District.

QOZs can be geographically small or large. Likewise, population may be very large in a small QOZ and small in a large QOZ.

The approach to establishing the geographic boundaries of a Port Authority Opportunity Zone™ is a balance of population and geography on a case by case basis.

O|Zone™ Initiatives

Each O|Zone™ Initiative is designed to create a repeatable Business or Service (an “Opportunity”) with a focus on increasing Quality of Life within the local Community.

Principals of O|Zone™ have developed various Initiatives under several Programs to “get the ball rolling”. Using the O|Zone™ Framework, individuals are encouraged to create new Initiatives to be included in the index of accredited Opportunities.

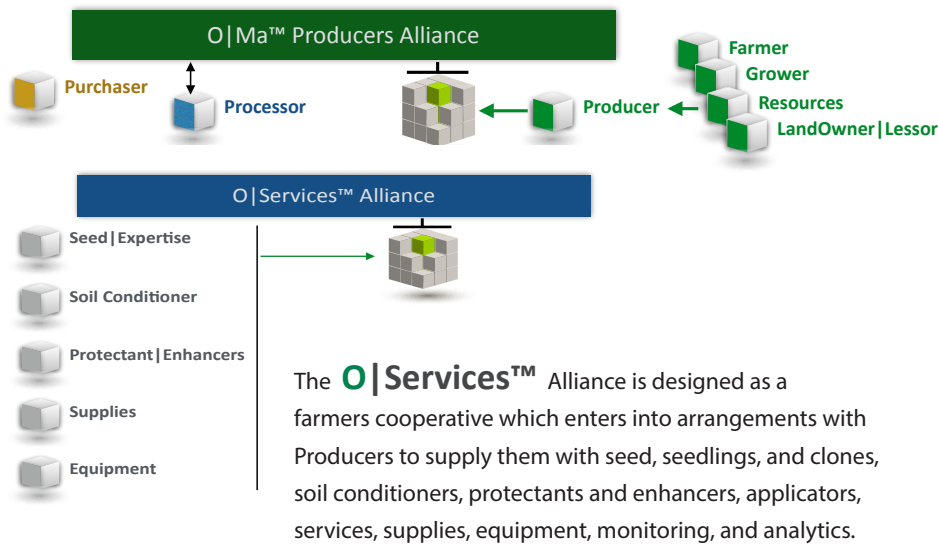
Programs related to agriculture, environment, emergency services, sports, education, among others, are available to Port Authority Opportunity Zones and their respective Government Authorities.

Private / Public / Partnerships

AgriCommunity™ Initiative - GROWER

An AgriCommunity™ is designed as a community-centric standardised infrastructure to support the promotion of organic, sustainable and environmentally friendly Crops by local farmers and producers within a Port Authority Opportunity Zone™.

O|Ma™ and Other Producer Alliances



A Producers Alliance is organised as a farmers cooperative which enters into arrangements with Producers to market their organic Crops.

Producers receive an agreed price for their Crops. They also receive a Producer Dividend which represents a portion of Alliance profits at reduced tax rates.

A Producer is a pass through entity whose interestholders comprise a Farmer, one or more Land Owner(s) and/or Lessor(s), one or more Resources interestholders and one or more Growers. When organized in a Qualified Opportunity Zone as a Qualified Opportunity Zone Business, further tax incentives may be available to farmers and high-income taxpayer associated with the farming activity.

O|Alliances are designed to interoperate with local AgriCommunity™ units providing core infrastructure and support of each of the Alliance Participants.



US wine industry's focus on boutique wines, unique terroir, small vineyards resulting in extraordinary "nose" and flavors, is an evolving model applied to coffee. Similar to vines, coffee plants require several years before producing fruit. Although, many in the US know nothing about the fruit, only the beans, both of these elements have extraordinary benefits and uses. Recycling the ground coffee creates an environmentally beneficial soil remediation benefit, as well.

Coffee has been grown commercially in a limited number of states.

O|Zone™ Coffee Initiative seeks to apply a unique Business Organization and capital funding structure to facilitate new Growers, methods and coffee species to provide infrastructure and operational support. Just as the American palate has embraced boutique wines, the same is expected in creating a US supply-chain of plant genome to fresh brewed cup.



In this new age of "ai" enhanced scientific discovery, O|Zone™ through its AgriCommunity™ Program seeks to provide the latest technology to create advanced farming and research facilities applied to nano and genome exploration. Using advanced soil amendments including humates and paramagnetic carbon and plant enhancements, new "ai" technology models, and specialized equipment, O|Zone™ seeks to facilitate a renaissance in American farming.

O|Zone™ Opportunities - Coffee

Port Authority Opportunity Zone™ Coffee Initiatives includes one or more Roaster Facilities and multiple local Barista shops ("PopUps") creating a "bean to cup" supply chain.

Roaster is an O|Zone™ Business Opportunity focused on acquiring specialty coffees from O|Zone™ Coffee Initiative Growers and O|Zone™ accredited US and global sources.

This Business Operator is located in one or more locations including within a state-regional Qualified Opportunity Zone. Its service area may extend beyond the Port Authority Opportunity Zone to which it is accredited.

Processing and Roasting - A primary focus may be roasting coffee beans, including specialty coffees. An added option is acquiring freshly picked beans as a regional processor.

Training - Business Operator may provide training in processing and roasting coffee beans, as well as in coffee making, espresso machine techniques, and advanced knowledge of coffee species. Imparting knowledge of combining elements in the coffee beans, types of beans, processing, roasting, grinding, preparing and even the glassware all contribute to "nose", taste and the experience, can positively impact the Roaster's business.

A Local Coffee Resource - In supplying Barista PopUps and businesses as a wholesale supplier, Business Operator may develop a broad range of products and supplies. Each business is expected to generate 10 - 40 local jobs within a Port Authority Opportunity Zone.



Barista Business Operator provides an opportunity to establish a coffee-based local business in a Qualified Opportunity Zone. In addition to daily coffee and assorted goods, the location provides an opportunity to expand through social media.

Barista PopUps

PopUps are specialty equipment of a modular design. Components can be strategically placed to expand interior and exterior areas.

Modules can be for specific use such as preparation areas, restrooms, conversation areas, etc.

Modules can include solar panels and wind turbines to enable self-powered operations.

Interior and exterior walls can include full video walls for advertising, viewing content, scoreboards at sporting events.

PopUps can be moveable, closed up, or operated from a fixed location for extended periods.

Extended Sales

The Baristas may benefit from referrals of business, home use and large coffee users to the Roaster Business Operator.

The Business Operator is expected to create 5 - 10 local jobs.



The United States is the world's largest consumer of coffee and ranks highest in importation of coffee. It is estimated Americans consume 400 million cups per day.



▶ O|Zone™ Business | Service Components



▶ Operator **business | service**

the individual(s) is the driving force operating this business or services
This Role is designed to enable individuals and groups to form a business or service with a minimum amount of required of this component. All other components revolve around the Operator. The Business | Service Operator's primarily capital is for payroll and minimal working capital as other capital requirements are provided by the other components.

▶ Location **land | building**

collaboration benefits all - qualified opportunity zones often have land | buildings

Government Authorities as well as private parties may have land and buildings suitable for a new business or service. TCJA tax incentives may be available to high-income taxpayers who provide land and/or buildings for a new Business | Service Operator.



▶ Infrastructure **equipment, software, other property**

high-income taxpayer has tax incentives to supply capital intensive assets
Infrastructure Businesses are designed to supply equipment, software and other qualified property for local business activities. Infrastructure Business owners benefit from TCJA, through 100% depreciation of equipment and other qualified property, as well as tax-free capital gains on interests in Infrastructure Businesses, Business Operators, as well as on O|Zone™ Digital Medallions, land and buildings.

▶ Inventory **supplies, products for sale**

high-income taxpayers benefit in holding inventory in their qualified opportunity fund
TJCA enables high-income taxpayers to create a Qualified Opportunity Fund ("QOF").
O|Zone™ model envisions a QOF similar to an Individual Retirement Account, which is self-directed. In this scenario, one can decide the types of activities in which the QOF will invest subject to applicable TCJA rules. Adding Inventory to a QOF can provide useful tax incentives. For a Business Operator no Inventory financing is required.



O|Zone™ Business | Service Operator Model

Under this model, provision of capital for capital intensive assets is moved from Operator enterprise to participating high-income taxpayers and traditional long-term holders of land and buildings.

These high credit participants are generally able obtain credit at lower rates and thus shoulder a substantial portion of the necessary capital. Under the model, the Operator's capital needs are generally working capital for payroll, utilities and unexpected events.



P3 – Digital Medallions

ISSUANCE AUTHORITY

A Port Authority Opportunity Zone represents a geographic area comprised of one or more governmental authorities.

One or more federally designated Qualified Opportunity Zones (“QOZ”) may exist within a Port Authority Opportunity Zone.

The boundaries of a QOZ may be entirely within the boundaries of a governmental authority, and some may span across two or more governmental authorities.

Each governmental authority may adopt O|Zone™ Initiatives for their specific geographic area, from O|Zone™ Initiatives adopted by their respective Port Authority Opportunity Zone, which assists each participating governmental authority with their respective Initiatives.

A governmental authority may establish various Initiative qualifications, set parameters on types of Business Operators within their geographic area, and determine any land, buildings and incentives they may add to an Initiative.

DIGITAL MEDALLIONS

Each O|Zone Initiative is designed to foster economic expansion for the local community and to create an expanding level of wealth and prosperity locally and beyond.

O|Zone™ Initiatives benefit from an operational model which pairs Infrastructure Businesses, Land and Building owners, and Inventory holders with Business Operators under a framework, sponsored by a Port Authority Opportunity Zone.

Each “Opportunity” is issued Digital Medallions, similar to long-term operating permits. Digital Medallions establish operating parameters within the Port Authority Opportunity Zone, including revenue sharing allocations between a Business Operator, Infrastructure Business(es), other participants and the Port Authority Opportunity Zone.

Each Initiative is designed to create a minimum level of community financial support, including support of objectives agreed by the parties.

Digital Medallions also provide an orderly market place for interaction between parties.

O|Zone™ Initiatives and Programs are not just a series of transactions ...

...but rather long-term relationships. Each Port Authority Opportunity Zone has as its principal mission an active ongoing collaboration with its governmental members and private sector affiliations to identify opportunities to improve quality of life for all of its constituents. Identification of issues and implementation of repeatable solutions is a core focus. Improvements in infrastructure within the Community provide efficiencies and cost sharing to make effort more productive. Another focus is to improve electronic infrastructure, information access and reduce financial and transactional costs. Connectivity within the Community, promotion of local trade interaction, and improvement of food, health, social well-being and volunteerism are key O|Zone™ elements.

Frequently Asked Questions

What is a Digital Medallion?

A Digital Medallion is a new form of digital asset issued by a Governmental Authority, related to specific components of an Opportunity. It provides permissions for specific activities within its jurisdiction, similar to a "taxi medallion". The Government Authority establishes Tariffs for various products and services.

What is a Tariff and how is it applied?

Tariffs are established by a public body, the Government Authority, They reflect an established price or pricing methodologies for goods and services. Subject to any applicable qualifications, any member of the public can buy the good or services at the Tariff rate. The Business or Service Operator may lower the price for volume discounts and other purposes.

How Do the Component Participants Benefit from the Business | Service Opportunity?

Each Component Participant, land and/or building owner, Infrastructure Participant, Inventory Participant and Business | Service Operator, is granted an Opportunity Digital Medallion specific to their component function. Revenues generated from operations of the Opportunity are allocated between the Component Participants based on the calculation methodology set forth in the Government Authority's master Digital Medallion and replicated to each component Digital Medallion. The Digital Medallions may extend for decades, may be subject to maximum distributions, and various conditions negotiated between the parties. Holders of these Digital Medallions may benefit from QOZ capital gains treatment.

Component Participants may also provide direct funding for a participation in the Business | Service Operator. This arrangement may include a buy-out provision at a point in the future. This approach may enable a Component Participant to recognize QOZ capital gains treatment on the Business | Service Operator participation.

Can 3rd parties acquire and interest in the Business | Service Operator's activity?

The O|Zone™ team is currently awaiting revised guidance to consider a "public" component in the design.

How does the Community benefit?

Each Opportunity and its participants are accredited to operate within the Port Authority Opportunity Zone. The Government Authority issuing Digital Medallions as well as the broader communities within the Port Authority Opportunity Zone participate in a portion of the revenues generated from the Opportunity and enjoy the benefits of the economic development and enhancement of Quality of Life the Opportunity and its participants generate.



O|Zone™ Digital Medallions provide a framework for long-term collaboration between primary constituencies: services, infrastructure, counterparties and community.

Each Digital Medallion is issued by a Governmental Authority and provides long-term operational concessions within its geographic area. The framework is designed to provide an orderly market, protections, benefits and incentives for the community, capital, and participants.

Take the Next Step ..



For More Information
coffee.ozone.services