

An abstract architectural graphic featuring a series of dark gray rectangular blocks of varying heights and widths, creating a sense of depth and perspective. A bright orange horizontal line runs across the middle of the blocks. To the right, a single, larger orange block stands out from the gray ones.

O|Zone™ Ecosystems
Business | Services Operators
Infrastructure Participants

A Vision for Community Innovation

Port Authority Opportunity Zones
InterGovernmental Cooperation
Private | Public | Partnerships
O|Zone™ Principals



connecting

money, expertise and resources to a great idea and the enthusiasm of a new venture ...

a new wealth building strategy benefiting business owners ...

communities, venture investors, and local professionals ...

4

Growth Opportunities

7

O|Zone™ Opportunities

8

O|Zone™ Infrastructure Participants

10

Incentives

11

Qualified Opportunity Fund

12

O|Zone™ Market Place



Welcome

Introducing a unique Opportunity for parties creating new business opportunities, local community leaders, and high-income individuals wishing to explore benefits and incentives of Qualified Opportunity Zones.

A new approach has emerged for parties wishing to create new business ventures and/or expanding existing ones.

It is uniquely designed to engage parties in expanding their wealth building strategies by participating in “local business” opportunities.

For local communities, the approach provides a structured framework for economic growth, improvement of quality of life, addressing environmental issues, and helping others.

We invite you to spend a few moments exploring O|Zone™ and its potential benefits.

Growth Opportunities

O|Zone™ Initiatives bring together three primary groups benefiting from new federal and state incentives



Many of the world's largest organizations began as local businesses. The surrounding community often expanded, fostering additional new businesses and community activities. This pattern of economic growth provided opportunities for many local residents. Economic expansion and improvements in local quality of life resulted. Success beget success. Such is often the nature of catalysts and incentives.

The image above represents the Insygne Initiative, an approach to Community risk mitigation and mutual participation in economic growth.

In December 2017, US federal government enacted into law the Tax Cuts and Jobs Act ("TCJA"), many of the provisions of which were recently renewed, including 100% bonus depreciation and extension of Qualified Opportunity Zones. Various deductions were extended including energy investment tax credits, research and development credits, and elimination of capital gains taxes for parties who redirect their efforts as a catalyst in support of economic expansion in Qualified Opportunity Zones ("QOZ").

Key elements of these changes include:

- Creation of a personal Qualified Opportunity Fund, somewhat similar to a self-directed IRA;
- Formation of a QOZ Business ("QOZB"); and
- Tax Incentives related to land, buildings, and QOZBs in QOZs, and up to 100% write off of equipment and other qualified property.

The O|Zone™ Initiative creates a framework using these new Incentives to "connect" individuals with great ideas, drive and ambition for new businesses, with high - income taxpayers wishing to benefit from participation in these new Qualified Opportunity Zone Businesses, assisted by local community participants.

Participants

QOZ - P3 - Private | Public | Partnership

Creating a Community Focus on Expanding Economic Development

Operators

A Business or Services “Operator” is a party who establishes an O|Zone™ Initiative “Opportunity”, which may operate in a Qualified Opportunity Zone (“QOZ”).

The unique nature of O|Zone™ Initiatives is its modular approach to operations models and its lowering of barriers to entry through participation in capital-intensive infrastructure.

Infrastructure Participants

An Opportunity needs capital, equipment, land, buildings, IT, inventory and other resources.

O|Zone™ enables just the right parties to assist with these capital - intensive necessities.

O|Zone™ Participants assist in new Opportunity development, interacting with Operators, providing capital, expertise, and encouragement.

Local Community

A governmental authority is a key participant in an O|Zone™ Initiative established in a Port Authority Opportunity Zone™.

In addition to public customers interested in each new O|Zone™ Opportunity, accountants, lawyers, investment advisors, insurance and real estate professionals assist in launching each O|Zone™ Initiative Opportunity.

O|Zone™ Opportunity



Opportunity

An Opportunity is a business, organization or initiative operating under Digital Medallion tariff infrastructure issued by an applicable Government Authority. The framework uses a component optimization approach.



Local economic governmental authorities
(public sector) and 501(c) entities (private sector)
join together to establish a
“Port Authority Opportunity Zone”



c

A Port Authority Opportunity Zone connects local community professionals to assist in developing and administering O|Zone™ Initiative Opportunities

b

Forming a Business or Service Operator under an O|Zone™ Initiative is a simple process

i

O|Zone™ Initiative Participants provide capital intensive resources to O|Zone™ Opportunities

O | Zone™ Opportunities

Each O | Zone™ Opportunity is sponsored in a Port Authority Opportunity Zone and is compliant with Initiative requirements.

A Port Authority Opportunity Zone is an intergovernmental collaboration of one or more governmental authorities (public sector) and 501(c) non-profits (private sector) representing a geographic region within the United States.

Once an O | Zone™ Initiative Protocol is adopted, a Port Authority Opportunity Zone may apply nationally available Initiatives to this framework. Its participants may also create locally developed O | Zone™ Initiatives.

A Port Authority Opportunity Zone's role is to assist local parties in establishing new O | Zone™ Businesses and Community Services in their area. This process includes satisfaction of "Know Your Counterparty" and compliance requirements for each O | Zone™ Initiative.

Business | Services Operators

O | Zone™ Initiative Businesses and Services are encouraged to operate within Qualified Opportunity Zones, as a QOZ Business as applicable.

A new O | Zone™ Initiative Business or Community Service wishing to engage O | Zone™ Infrastructure Participants

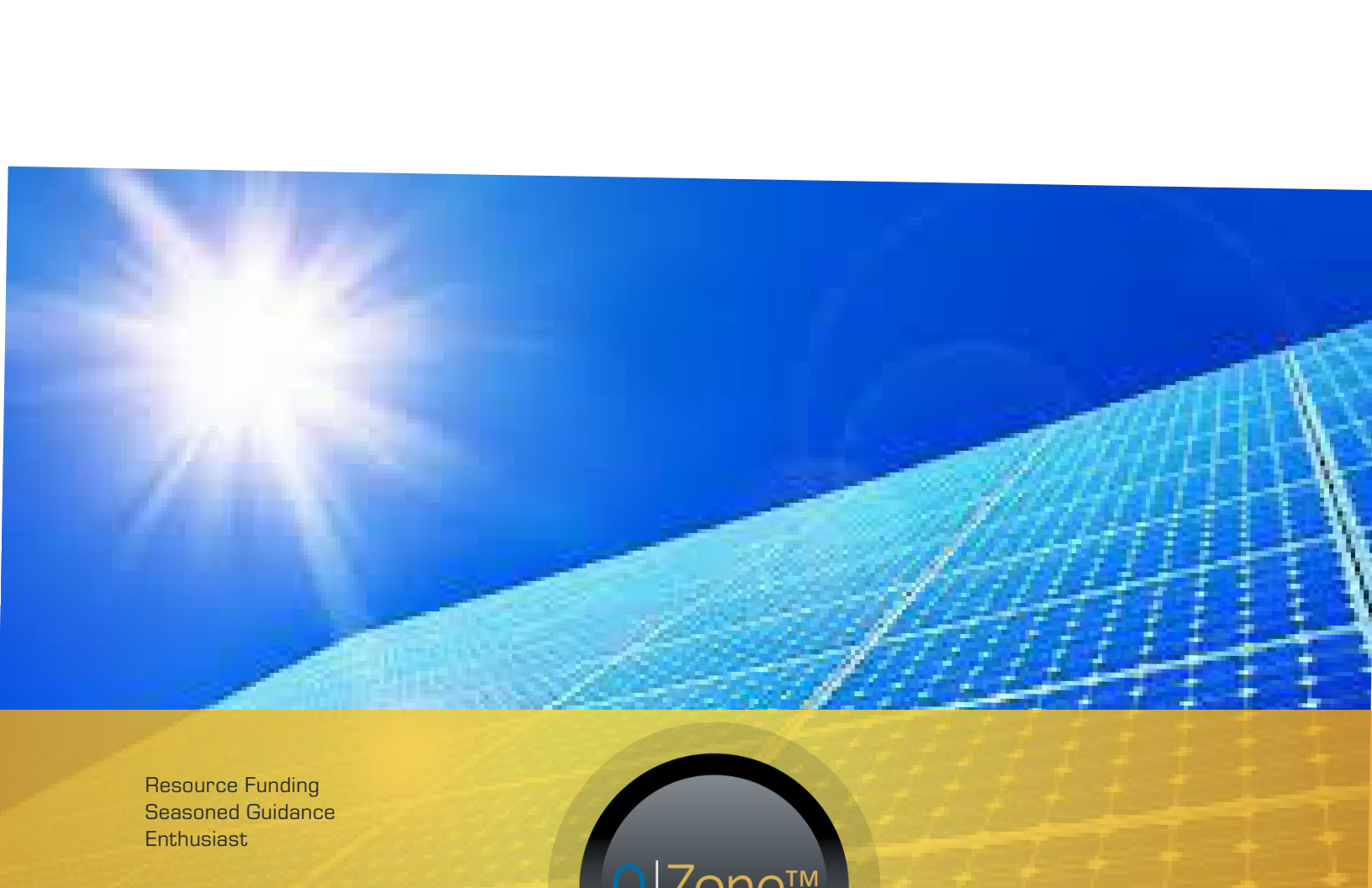
to provide capital and other resources prepares a disclosure document describing the O | Zone™ Business or Services proposal, including proposed terms of participation by O | Zone™ Infrastructure Participants and Operators. Once reviewed by Government Authority professionals for Initiative compliance, this "O | Zone™ Opportunity" becomes available on the applicable Government Authority's web portal.

O | Zone™ Infrastructure Participants

O | Zone™ Infrastructure Participants provide capital-intensive components collaborating with an Operator in an O | Zone™ Initiative Business or Service.

Tax incentives, investment objectives, Community focus and unique FinTech intellectual property combine to lower long-term cost of capital-intensive resources such as land, buildings, inventory, equipment, software and other tangible and intangible assets.

O | Zone™ Infrastructure Participants may access O | Zone™ Opportunities of interest within a Port Authority Opportunity Zone through Opportunity Portals of participating O | Zone™ Government Authorities.



Resource Funding
Seasoned Guidance
Enthusiast



O|Zone™

O|Zone™ Infrastructure Participants

O|Zone™ Infrastructure Participants may provide more than just resources ...

As high income | wealth participants, O|Zone™ Infrastructure Participants provide land, buildings, equipment, software, inventory and other tangible and intangible assets | funding, in conjunction with a Government Authority and an O|Zone™ Initiative Business or Services Operator.

In addition to Resource Provision, an O|Zone™ Infrastructure Participant may provide seasoned guidance to an O|Zone™ Operator as well as being an enthusiast supporter.

Infrastructure Participants, Operator and Government Authority are core elements of each Opportunity.

private | public | partnerships

Three primary contractual components create a collaborative services | infrastructure approach to operations



Equipment Purchases

O|Zone™ Participants provide equipment and other qualified property in conjunction with an Operator providing services in each O|Zone™ Opportunity.

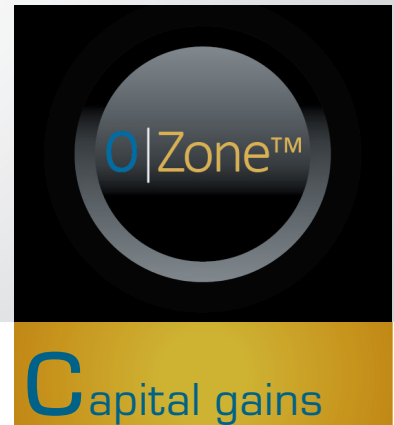
An O|Zone™ Participant operating as an O|Zone™ Infrastructure Business may be eligible for 100% expensing and bonus depreciation on equipment and qualified property, which may not be subject to ordinary income recapture.



Interest in Operator

O|Zone™ Participants may participate in Opportunity revenue and value appreciation and may acquire an interest in the Operator, providing its working capital and initial funding.

O|Zone™ Infrastructure Businesses and other O|Zone™ participants may operate as QOZ Businesses, benefiting from Bonus Depreciation and tax-free capital gains when operating in a QOZ.



Digital Medallion

An applicable governmental authority within the Port Authority Opportunity Zone issues Digital Medallions (a form of governmental tariff) related to O|Zone™ Opportunity participation.

These long-term concessions include a means of participation in O|Zone™ Opportunity revenue, value appreciation and rights, which may be transferrable and represent capital gains.

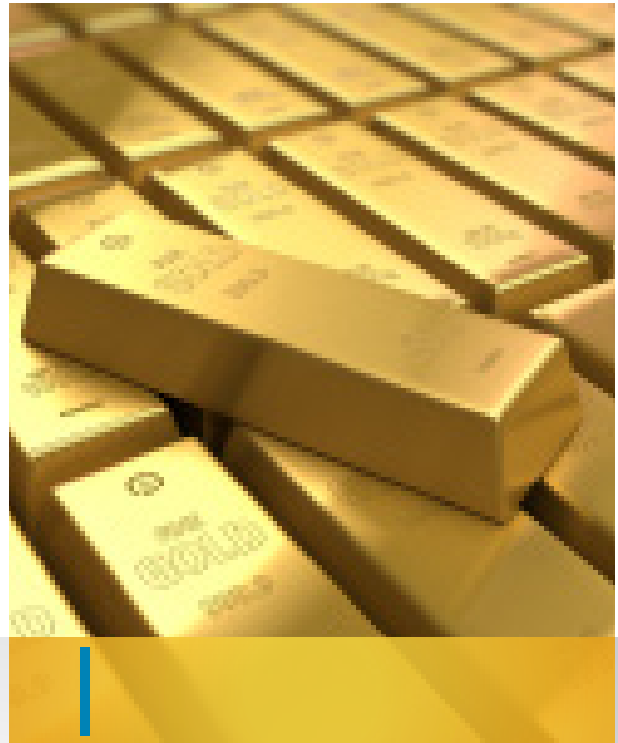
O|Zone™ Incentives



Bonus Depreciation

For an O|Zone™ Infrastructure Participant, certain types of capital-intensive assets, such as equipment, software, content and other qualified assets may be up to 100% depreciated, immediately.

For other forms of capital-intensive assets, O|Zone™ Infrastructure Participant may benefit from tax-free capital gains and tax-exempt interest income.



Investment Tax Credit

Various O|Zone™ Opportunities may include investment tax credits which become available upon commencement of operations. These are of particular note on Opportunities which include renewable energy.

Renewable energy projects are particularly interesting O|Zone™ Opportunities, as bonus depreciation, expensing and tax credits provide attractive incentives.

Research Activities

With recent restoration of various research and development tax incentives, an Opportunity and related P3 participants may benefit from R&D tax credits as well.

Qualified Opportunity Fund

Capital gains after 10 years may be tax-free

A party can create a Qualified Opportunity Fund ("QOF"), in effect similar to a self-directed IRA. An individual realizing a capital gain may allocate all or a portion of such gain to form this QOF. A party may wish to create a capital gain to fund creation of or increase funds in a QOF.

Current tax on a capital gains may be deferred. Capital gains may be reduced as well. For capital gains realized ten years after funding a QOF, tax on such capital gains may be eliminated.

At least 90% of funds transferred to a QOF

must be invested in qualified QOZ assets. Establishing and funding an O|Zone™ Infrastructure Business as a QOZB qualifies as QOZ assets. This QOZB must invest 70% (instead of 90%) of its assets in land, buildings, equipment and other qualified property in a QOZ, including interests in QOZBs.

Interests in Operator QOZBs may be a qualifying asset for an O|Zone™ Infrastructure Business and individuals owning an Operator QOZB. Digital Medallions may be acquired as well, with a portion of the 30% non-QOZB assets available in a QOZB.



A Qualified Opportunity Fund creates a new addition to wealth generating strategies, providing tax incentives to encourage participation in Qualified Opportunity Zones

A Port Authority Opportunity Zone creates a framework for local government authorities to collaborate with the private sector in sponsoring creation of new O|Zone™ Infrastructure Participants and Business and Services Operator QOZBs.

For O|Zone™ Infrastructure Participants - each Port Authority Opportunity Zone is designed to provide a selection of O|Zone™ Initiatives Opportunities for consideration

O | Zone™ Market Place

Port Authority Opportunity Zone™ Market Place provides infrastructure to connect O|Zone™ Operators with the local community and O|Zone™ Infrastructure Participants

O | **Zone™ Link** is designed to connect O|Zone™ Infrastructure Participants to each new Port Authority Opportunity Zone.

From each Port Authority Opportunity Zone web portal, Government Authority sponsored O|Zone™ Opportunities may be accessed by O|Zone™ Infrastructure Participants.

Each O|Zone Infrastructure Participant is certified by their O|Zone™ Administrator for KYC and other credential purposes.

O | **Zone™ Connect** is designed to connect local O|Zone™ Operators to local, national and global communities.

As a primary means of promoting and connecting local O|Zone™ Operators with consumers in the local market and beyond, each Port Authority Opportunity Zone sponsors their regional “node” on the “Connect” platform.

Parties may further benefit through interaction with the O|Zone™ Services Cooperative.

O | Zone™ Professionals

Local Professionals are essential O | Zone™ Participants



Accountant |
Administrator |
Consultants | Advisors



Estate | Retirement | Life Insurance



Lawyer | Tax Advisor



Real Estate Advisor



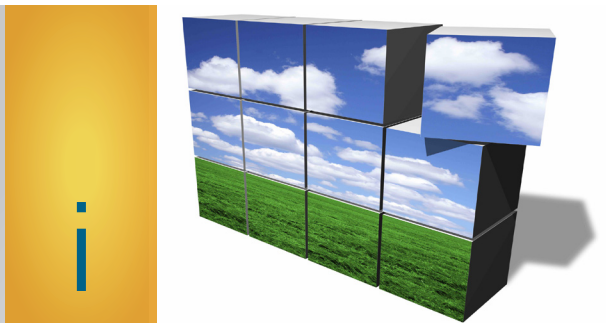
Investment | Municipal
Advisor | Securities
Professionals



Banker | Trustee | Custodian

An O | Zone™ Participant and Operator may be supported by a team of local professional advisors in operating their respective O | Zone™ Operations

A high-income individual may wish to engage their accountants and legal professionals to establish and administer a QOF, O | Zone™ Infrastructure Business or O | Zone™ Operator QOZB



Infrastructure Business

For high - income individuals, an Infrastructure Business provides an opportunity to convert investment to an active operating company, reducing taxes using the benefits of the Tax Cuts and Jobs Act. The incentives may be synergistic with an individual's charitable and environmental objectives in local communities.



Operator

Many new businesses need working capital and other resources. "Partnering" with Infrastructure Participants under sponsorship of a Government Authority is designed to create broader access to capital and expertise. The O|Zone™ Initiatives approach is designed to benefit from best-practices standards.



Government Authority

Each Governmental Authority in a Port Authority Opportunity Zone may facilitate disclosure and vetting functions for each O|Zone™ Opportunity they sponsor. In addition, participants covenant an amount of future economic benefit will inure to the local community.



Professionals

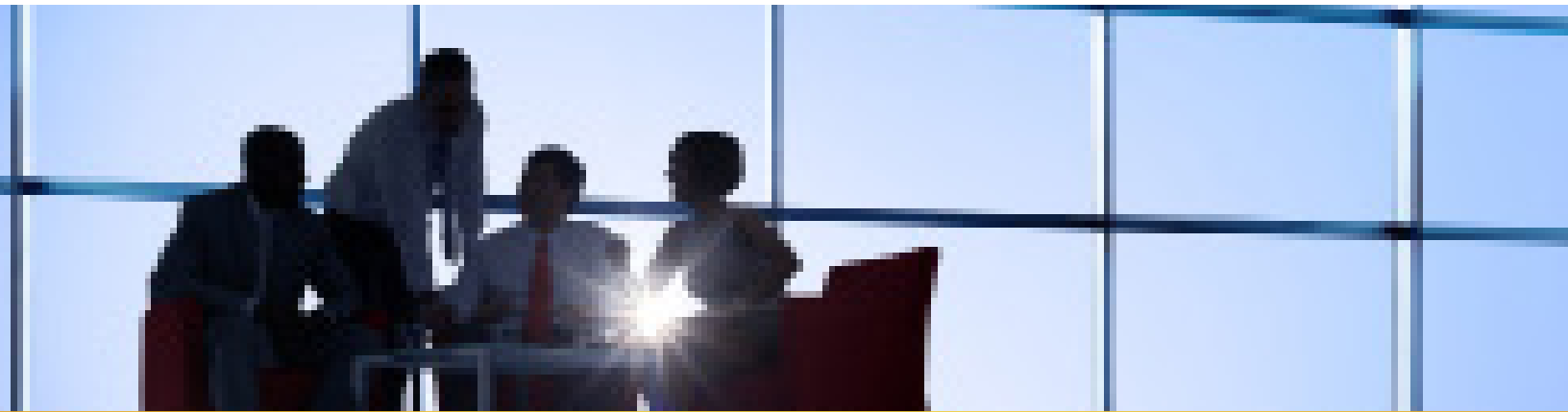
Local professionals are a key to success of each Initiative and O|Zone™ Opportunity. Local professionals can assist in setting up and operating a Qualified Opportunity Fund and Qualified Opportunity Zone Business and in considering various O|Zone™ Opportunities.

Take the Next Step ..



Start at
<https://opportunities.ozoneglobal.org>

opportunities.ozone.services



For personalized assistance,
Feel free to contact us!



Principals at Alasdair, Douglas & Co.
Email info@alasdairdouglas.com
©2018 - 2025