

# THE GRAVITAS FUND

BY  SEBASTIAN PARTNERS

## No Capital Gains Tax. Ever.\*

The Gravitas Fund is designed to capture the Qualified Opportunity Zone tax benefits made available to investors in the recently passed December 2017 Tax Reform Act. The Act created specially designated geographic districts that allows you to receive substantial tax breaks for investment capital. When the investment is held for 5 years, the tax basis in the original investment is increased by 10%, and after 7 years, an additional 5%. Once the investment is held for 10 years, you will recognize no capital gain income on the appreciation of the asset from the time of the initial investment in the QOZ. In 2018, Sebastian Partners purchased a 135-acre parcel of land, and formed the Gravitas fund to bring this opportunity to you.

### TAX INCENTIVE

By investing in the Gravitas Fund, you can: (1) defer capital gains tax from the sale of appreciated assets until December 31, 2026, (2) lower capital gains tax by 10% after 5 years, and an additional 5% after 7 years due to an increase in the basis of the appreciated assets used to buy the fund interest, and (3) permanently eliminate capital gains tax after 10 years.

### PLANNED DEVELOPMENT

Sebastian Partners controls a 135-acre parcel which will be part of a 287-acre master planned community within a designated Qualified Opportunity Zone. The site will include 1000+/- residential units, plus approximately 60 acres of commercial and 11 acres of multi-family property in the development.

### ACCESSIBILITY

The minimum investment in a QOZ Fund is \$50,000, making it a highly accessible investment vehicle. With contracts already in the works to sell residential lots to national, publicly-traded homebuilders, investors can expect to see a return within 24-36 months.

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Want to learn more? Reach out to [info@sebastianpartners.com](mailto:info@sebastianpartners.com) for an Investor Offering Summary.

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