The Honorable David P. Joyce  
Member, U.S. House of Representatives  
8500 Station Street, Suite 390  
Mentor, OH 44060  

Attention:  

Dear Representative Joyce:  

I am responding to your July 16, 2021 inquiry on behalf of your constituent and economic development director for the City of [ ] [ ], asked if it is possible to extend the boundaries of a qualified opportunity zone (QOZ) to include a connecting parcel located outside of the QOZ.  

Section 13823 of Public Law 115-97 (December 22, 2017) amended the Internal Revenue Code (Code) by adding Sections 1400Z-1 and 1400Z-2 to the Code. Section 1400Z-1 provides the rules under which certain population census tracts were nominated and designated as QOZs by the Secretary of the Treasury or his delegate. Section 1400Z-1 contains limited timeframes that ended in 2018. The law required all nominations and designations to be made during these timeframes.  


Announcement 2021-10, 2021-22 I.R.B. 1170, provides that Section 1400Z-1 of the Code does not permit QOZs to be nominated or designated after the statutory
deadlines; nor does it permit any post-designation changes to the boundaries of the designated QOZs. Therefore, the boundaries of the QOZs were established at the time they were designated and are not subject to change.

I hope this information is helpful. If you have additional questions, please contact .

Sincerely,

Julie Hanlon-Bolton
Deputy Associate Chief Counsel
Income Tax and Accounting