



In this week's Tax Credit Tuesday podcast, Michael Novogradac, CPA, and Novogradac partner Brent Parker, CPA, discuss what qualified opportunity fund managers and investors need to know about 2021 opportunity zones "invest-by" deadlines and measurement dates, COVID-19 relief and more.

**Summaries of each topic:**

1. Overview of 2021 deadlines and measurement dates (1:37-5:00)
2. Opportunity fund managers and opportunity fund testing dates (5:01-7:56)
3. COVID-19 Relief (7:57-10:57)
4. Importance of the 90% investment standard (10:58-16:59)
5. What fund managers should do before June 30, Dec. 31 measuring dates (17:00-19:28)
6. Services for opportunity fund managers and investors (19:29-22:37)

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