

QOZB Information Agreement

Under this agreement a qualified opportunity zone business (QOZB) gives its qualified opportunity fund (QOF) the signed Section 6039L statement and the other information about the business that the fund needs for Form 8996. Version 1.2 draft, October 11, 2026. This template is a starting point, not legal or tax advice, so have counsel review it for your deal.

How to use this template

Sign this agreement once, and the Business then delivers one signed statement a year to each fund by the dates in Schedule B.

1. Fill in

- The parties and the Effective Date at the top of the Agreement, the first covered year in Section 14(a), and the governing law and courts in Section 14(d).
- A Schedule B for each fund: both parties' details and year ends, the fund's first year as a QOF, the delivery method and, if the fund's taxable year differs, a standing request for Part 2 values.
- Any bracketed number you want to change. The brackets hold the defaults, such as [10] business days.

2. Decide on the rider. Leave the Reimbursement Rider unsigned if a court order to deliver is enough, or sign it with a cap. If you sign it, keep or delete the bracketed reasonable-care sentence in its paragraph 3.

3. Sign, then add funds. The Business and the first fund sign the Agreement. Each later fund and the Business sign a Joinder (Exhibit 2), with the fund's own Schedule B.

4. Each year (Business with a calendar tax year)

- By December 1: the fund sends its annual request (Section 6).
- Any time: the Business sends event notices within the Section 5 deadlines.
- By February 1: the Business emails the signed QOZB Statement (Schedule A, Parts 1 and 2) as an attachment, directly or through its platform, or mails it. The sample in Exhibit 1 is optional.
- If the fund's taxable year differs: it gets Part 2 values under Section 4.
- By its return due date: the fund files Form 8996 with its return.

Before you rely on it

- The proposed regulations (REG-116506-25, September 11, 2026) are not final, have no reliance provision and may change; Schedule A follows binding changes automatically (Section 12). Section 6039L itself applies to taxable years beginning after July 4, 2025.
- Section 8 requires the statement itself to be sent, not a notice that it is posted. The proposed rules have no post-and-notify rule for QOZB statements.

[Using OZfile: OZfile collects these items from each business, tracks every date above and prepares each statement for signature and delivery. ozfile.com]

Agreement

This QOZB Information Agreement (this "Agreement") is made as of [date] (the "Effective Date") between [Business legal name], a [state] [entity type] (the "Business"), and [Fund legal name], a [state] [entity type] (the "Fund").

1. Purpose. The Fund holds, or is acquiring, an interest in the Business. Section 6039L requires the Business to give the Fund an annual statement, and Section 6039K requires the Fund to report information about the Business on Form 8996. This Agreement sets what the Business gives the Fund and when, so that both can meet those duties.

2. Definitions. "Rules" means Sections 1400Z-2, 6039K, 6039L, 6722, 6724 and 6726 of the Internal Revenue Code, the final and temporary Treasury regulations under them, and the IRS forms, instructions and guidance that apply, each as in effect from time to time. "QOZB Statement" means a statement containing the Schedule A, Part 1 items and the Part 2 values. A "tax year" is a taxable year of the Business. Other terms defined in Schedule A have the same meaning here, and terms the Rules define, such as QOF and QOZB, have their meanings in the Rules.

3. Annual QOZB Statement. For each covered year, the Business will deliver to the Fund a QOZB Statement signed under penalties of perjury by an officer, manager or other person authorized to sign for the Business. It is due by the first day of the second month after that year ends (February 1 for a calendar tax year), or by any earlier date the Rules require. The Business will deliver it whether or not the Rules then require one. The Fund may rely on each QOZB Statement in preparing its returns and applying its 90-percent test.

4. Values for the Fund's testing dates. When the Fund's taxable year differs from the Business's tax year, the Fund may need Part 2 values for one of its testing dates before the QOZB Statement that would carry them is due. On the Fund's written request, the Business will deliver those values within [30] days after the later of the request and that testing date, signed with the same declaration as a QOZB Statement. One request, such as the standing request in Schedule B, may cover future testing dates.

5. Event notices. The Business will give the Fund written notice promptly, and in any case within [10] business days, after it learns of any of the following events, saying what happened, when, and what the Business plans to do:

- (a) the Business did not meet, or is reasonably likely not to meet, a requirement listed in item A-5 of Schedule A;
- (b) the Business starts to rely on the cure period, achieves the cure, or the cure period ends without one;
- (c) the Business adopts, changes or ends a working capital safe harbor plan, or is reasonably likely to miss the plan's schedule;
- (d) the Business sells or otherwise disposes of QOZ business property outside the ordinary course of business;

- (e) a change in the Fund's percentage interest, the Business's tax year or address, or the census tracts or NAICS codes in its last QOZB Statement; or
- (f) the IRS asks about or examines the Business's status as a QOZB.

For an event in (a) or (b), the notice is due within [2] business days. If the Fund's original return due date for an affected year has not passed, it is also due by the day before that date, or on the day the Business learns of the event if that is later. The notice also gives, as far as then known, the requirement not met, the date the Fund's interest lost its qualification, the date the 6-month cure period ends, whether the Business has used a cure period for this Fund before and, once the cure is achieved, the facts that show it.

The Fund will tell the Business within [10] business days if the Fund stops being a QOF, changes its taxable year (giving the new year end and any short year) or transfers its interest in the Business.

6. Requests. At least [30] days before each covered year ends (by [December 1] for a calendar tax year), the Fund will send the Business a short written request. It confirms the Fund's testing dates, contacts and delivery method, and flags any change in the Rules the Fund knows of. If the Fund sends none, the Business will work out the Fund testing dates from Schedule B, as Schedule A describes, and may rely on the Fund's year end and first QOF month shown there; the Business's duties do not depend on the request. The Business will answer the Fund's reasonable written requests within [10] business days. A request may cover records supporting a QOZB Statement or information the Fund needs for its returns, its 90-percent test or an IRS inquiry, and will say what the Fund needs.

7. Corrections. A party that finds an error in a QOZB Statement or in Part 2 values will tell the other promptly. The Business will deliver a corrected statement or corrected values, marked "Corrected," within [15] days after it learns of the error.

8. Delivery. The Business will deliver statements and notices by a method checked in Schedule B, which also holds the Fund's electronic delivery consent. A QOZB Statement, corrected statement or set of Part 2 values is delivered only when the complete signed document, with any attachments, is sent to the Fund: (a) by email, when an email from the Business, or from a platform sending for it, is sent to the email address under Delivery in Schedule B with the document attached; or (b) by mail, when mailed to the Fund's address for notices. A notice or link saying a document is posted is not delivery. If the Rules later allow that method for QOZB statements, the Business may use it only with the Fund's written agreement. An email returned as undeliverable is not delivery, and the Business will then mail the document within [2] business days. If the Fund withdraws its consent, the Business will deliver by mail. The Rules decide when a statement is furnished for tax purposes.

9. Records and cooperation. The Business will keep the records supporting each QOZB Statement, a copy of each document it delivers under Section 8 and a record of when and how it was sent, for at least [7] years after the Fund no longer holds an interest in the Business. It will keep them longer during an IRS examination of a covered year that the Fund tells it about. If the IRS examines the Fund or the Business on a matter a QOZB Statement covers, the Business will give reasonable help, including access to its records and to the people who prepared the statement.

10. Confidentiality. Each party will keep non-public information it receives under this Agreement confidential and use it only for tax reporting, compliance and managing the investment. A party may

share it (a) with the IRS and other government agencies; (b) with its owners, investors, lenders, auditors, advisors, administrators and software and service providers who need it and are bound to keep it confidential; and (c) as required by law or legal process. These limits do not apply to information that is or becomes public other than through the receiving party.

11. Costs and remedies.

- (a) Each party bears its own costs under this Agreement, except as the Reimbursement Rider provides if it applies.
- (b) If the Business misses a deadline, the Fund may send written notice, and the Business will deliver the missing item within [10] business days after receiving it. This does not extend the original deadline. If the Business does not deliver, the Fund may also inspect the Business's books and records, on reasonable notice and during business hours, to gather the missing information.
- (c) Money damages would not be an adequate remedy for a failure to deliver information, so the Fund may seek a court order requiring the Business to perform, without posting a bond to the extent the law allows.
- (d) A breach of this Agreement is not a default under any other agreement between the parties unless that agreement says so.
- (e) Except for amounts due under the Reimbursement Rider, neither party is liable under this Agreement for consequential, special or punitive damages or for lost tax benefits. The Business owes no money for a breach, or for an error in information it delivers, on any legal theory except under the Reimbursement Rider, if it applies, or for fraud.
- (f) Nothing in this Agreement gives up a right or defense under the Rules, such as a waiver of a penalty for reasonable cause.

12. Changes in law. Until final regulations apply, Schedule A follows the proposed regulations published on September 11, 2026 (REG-116506-25), and a later proposal changes it only if the Business and the affected Fund agree in writing. Schedule A includes every item the Rules require in the statement for a covered year, from the date the requirement applies, whether or not a Fund gives notice, and where the Rules require something different, the Rules control. If a new requirement is published less than [30] days before a statement is due, or after the statement is delivered, the Business will deliver the added item promptly and within [30] days after publication, signed like the statement, but no later than any deadline the Rules set. This does not extend a deadline under the Rules or require an item before its requirement applies. A Fund that learns of a new item will tell the Business, but its notice is not a condition of the Business's duty. The Business will use any form the IRS prescribes, and due dates follow Section 3. If a change in the Rules makes this Agreement materially harder for either party to perform, the parties will negotiate in good faith an amendment that keeps its purpose.

13. Additional Funds. Another QOF that holds or acquires an interest in the Business may join this Agreement by signing a Joinder in the form of Exhibit 2, with its own Schedule B, countersigned by the Business. Each Fund then has the rights and duties of "the Fund" for itself alone. The Business delivers each Fund its own QOZB Statement, and a dispute or amendment between the Business and one Fund does not affect another.

14. Term and general terms.

(a) This Agreement starts on the Effective Date. It covers each tax year in any part of which the Fund is a QOF holding an interest in the Business, starting with [the first tax year beginning after July 4, 2025 in which the Fund held an interest in the Business] (each a "covered year"). A QOZB Statement for a covered year that was already due on the Effective Date is due [30] days after the Effective Date, unless the Fund already has one for that year. A Section 5 event affecting a covered year that the Business knew of before the Effective Date counts as learned on the Effective Date. This Agreement ends for a Fund once the Business has delivered the QOZB Statement and any Part 2 values for the last covered year. After that, for matters about covered years and for as long as Section 9 requires records to be kept, the Business will still give notices under Section 5 for any event that affects information, qualification or reliance for a covered year, answer requests under Section 6, deliver under Section 8 and add items under Section 12, and Sections 7, 9, 10, 11 and 14 and the Reimbursement Rider survive.

(b) Notices go to the addresses in Schedule B, and email counts as written notice.

(c) The Business may not assign this Agreement without the Fund's written consent, except to a successor by merger or conversion in which the Fund keeps its interest. The Fund may assign it to a successor to its interest in the Business.

(d) [State] law governs this Agreement, without regard to its conflict-of-laws rules, and the parties submit to the courts of [county and state].

(e) This Agreement's Schedules, Exhibits and any Rider that applies are part of it. It adds to, and does not limit, the Fund's information rights under the Business's governing documents or any other agreement. It may be amended only in a writing signed by the Business and the affected Fund, except that Schedule A changes under Section 12 and each party may update its own Schedule B details by notice.

(f) Under this Agreement the Business promises information, not that it qualifies as a QOZB. This Agreement is not tax or legal advice, each party relies on its own advisors, and it creates no rights for anyone else.

(g) If any provision is unenforceable, the rest remains in effect.

(h) This Agreement may be signed in counterparts and electronically, and each signer confirms authority to sign for its party.

Signatures

	Business	Fund
Legal name		
By (signature)		
Name and title		
Date		

Schedule A: Required Contents of the QOZB Statement

Each QOZB Statement must contain every Part 1 item that applies to the Business, plus the Part 2 values, and be signed under penalties of perjury. The Business may use any form that contains them all, including the sample in Exhibit 1 or the platform named in Schedule B. If the IRS prescribes a form for the statement, the Business will use that form, or one substantially similar, for Part 1 and attach Part 2.

Dates and terms used here

- **Tax year:** the Business's taxable year that the statement covers.
- **Business testing dates:** the last day of the first 6-month period of the tax year, and the last day of the tax year.
- **Fund testing dates:** the Fund's testing dates that fall within the tax year. For each taxable year of the Fund (its year end is in Schedule B), they are the last day of that year and, if the year's first 6-month period ends within it, the last day of that period. In the Fund's first taxable year as a QOF, and only then, that period counts just the months of the year in which it was a QOF, so a Fund that became a QOF in the seventh or later month of a 12-month year has only the year-end date that year.
- **December 31:** December 31 of the calendar year ending with or within the tax year.
- **Other terms:** QOZ business property (QOZBP), real property, residential unit and full-time equivalent employee (FTE) have the meanings in proposed § 1.6039K-1(a) and § 1.6039L-1(a). All values use the method reported in item A-7 and are the Business's full values, not the Fund's share, without subtracting debt.

Part 1: Statement items (proposed § 1.6039L-1(b))

Item	What to report	As of	Rule
A-1	The Business's legal name, address and taxpayer identification number (TIN)	Date of the statement	(b)(1)
A-2	The Fund's percentage of equity in the Business (corporation), or its percentages of capital and of profits (partnership)	December 31	(b)(2)
A-3	Total value of all tangible property the Business holds, whether or not it is QOZBP, and the value of the part that is not QOZBP, split into owned and leased	Each Business testing date	(b)(3); (b)(8) and Form 8996, Part VI
A-4	A tract block (lines a to k below) for each census tract in which QOZBP the Business directly owns or leases is used	As each line says	(b)(4)
A-5	An attestation that the Business meets all the requirements of § 1400Z-2(d)(3) and § 1.1400Z2(d)-1(d), including (i) the 70-percent tangible property standard, (ii) the gross income requirement, (iii) the use of intangible property requirement, (iv) the nonqualified financial property limitation, and (v) that its trade or business is not described in § 144(c)(6)(B)	The tax year	(b)(5)
A-6	Only if the Business cannot give A-5: an attestation that it is using the cure period in § 1.1400Z2(d)-1(d)(6) to correct the failure, and the month in which the Fund's interest lost its status as QOZ stock or a QOZ partnership interest	The tax year	(b)(6)

Item	What to report	As of	Rule
A-7	The valuation method used for the values in the statement: the applicable financial statement method (§ 1.1400Z2(d)-1(b)(3)) or the alternative valuation method (§ 1.1400Z2(d)-1(b)(4))	The tax year	(b)(7)
A-8	Any other information about the Business that Form 8996, any successor form or its instructions require the Fund to report	As the form requires	(b)(8)

If the Business can give neither A-5 nor A-6, the statement must say so and briefly explain why.

Tract block lines (item A-4)

Line	What to report	As of	Rule
a	Census tract number (11 digits)		(b)(4)
b	Physical address of the business activity		(b)(4)(i)
c	NAICS code for the business activity		(b)(4)(ii)
d	Total value of QOZBP the Business directly owns	Each Business testing date	(b)(4)(iii)(A)
e	Total value of QOZBP the Business directly leases	Each Business testing date	(b)(4)(iii)(B)
f	Total value of QOZBP the Business directly owns or leases that is real property	December 31	(b)(4)(iv)
g	Number of residential units (0 if none)	December 31	(b)(4)(v)
h	Approximate average monthly number of FTEs whose primary work location is in the tract	Calendar year ending with or within the tax year	(b)(4)(vi)
i	First date the Business bought or leased any QOZBP		(b)(4)(vii)
j	Whether the Business is substantially improving any QOZBP under § 1400Z-2(d)(2)(D)(ii) and, if so, the date each improvement began		(b)(4)(viii)
k	Whether the Business is using a working capital safe harbor under § 1.1400Z2(d)-1(d)(3)(v) and, if so, the date each plan is expected to end		(b)(4)(ix)

Part 2: Fund-date values (proposed § 1.6039K-1(d))

The Fund reports these values about the Business on its own Form 8996 as of the Fund testing dates, while Part 1 uses December 31 and the Business testing dates.

Item	What to report	As of	Rule
B-1	The Fund's percentages, as in A-2	Each Fund testing date	(d)(2)
B-2	Tangible property values, as in A-3	Each Fund testing date not reported in Part 1 of the same statement	(d)(5); (d)(8)
B-3	For each tract block, owned and leased QOZBP, as in lines d and e	Each Fund testing date not reported in Part 1 of the same statement	(d)(6)(iii)

When both use the calendar year and the Fund was a QOF all year, B-1 at June 30 is usually the only Part 2 figure. When their taxable years differ, the Fund may need Part 2 values before the statement that carries them is due; Section 4 and the standing request in Schedule B cover that case.

If final regulations, an IRS form or its instructions add or change items, including the rural items the proposed rules reserve, this schedule changes to match under Section 12.

Schedule B: Fund Details and Calendar

Each Fund completes its own Schedule B, and either party may update its own details by written notice.

Parties

Detail	Fund	Business
Legal name		
TIN		
Entity type (partnership or corporation)		
Taxable year ends (month and day)		
Address for notices		
Contact name and title		
Contact email and phone		

Testing dates

Each party's testing dates come from its year end above, as Schedule A describes: normally the last day of the sixth month of its taxable year and the last day of that year.

Fund's first taxable year as a QOF: _____

Fund's first month as a QOF (as on its Form 8996): _____

In that first year only, the Fund's 6-month testing date is the last day of its sixth month as a QOF, if that month ends within the year. If it does not (for example, the Fund became a QOF in the seventh or later month of a 12-month year), the Fund has only a year-end testing date. Later years follow its year end.

Standing request for Part 2 values (Section 4): ☐ Yes ☐ No (No if left blank). If yes, when the taxable years differ, the Business will deliver Part 2 values for each Fund testing date within the Section 4 period, with no new request needed.

Delivery

Statements and notices go to the Fund by (check all that apply):

☐ Email to: _____

☐ Mail to the Fund's address for notices

Platform the Business uses to send them, if any: _____

By signing this Agreement or a Joinder, the Fund consents in writing to receive QOZB Statements, corrected statements, Part 2 values and notices electronically at the delivery email address above, from the Business or a platform sending for it. Each signed statement comes attached as a file. The consent covers every statement under this Agreement until the Fund withdraws it by written notice, and the Fund may ask for a paper copy at any time.

Yearly dates (Business with a calendar tax year)

Date	What	Who
By [December 1]	Annual request: confirm testing dates and contacts, and flag any rule changes	Fund
By February 1	Signed QOZB Statement, Parts 1 and 2	Business
By the Fund's original return due date	If a statement or event notice shows a cure (item A-6 or Section 5(b)) and the Fund will use the 6-month cure for a failure on its last testing date: confirm the Fund has not used its one cure for this Business, and extend the Fund's return. File after the Business confirms the cure, and in any case by the extended due date, on the actual facts if the cure is not achieved	Fund
The Fund's return due date (calendar year: March 15 for a partnership or S corporation, April 15 for a C corporation; September 15 or October 15 if extended)	Form 8996 filed with the Fund's return	Fund

For a Business with another tax year, the statement is due on the first day of the second month after its tax year ends.

Any time

Trigger	What the Business sends	Deadline
An event listed in the Agreement	Event notice	[10] business days after the Business learns of it ([2] for a failed test or cure; Section 5)
A reasonable follow-up request	Answers and supporting records	[10] business days after the request
An error found in a statement	Corrected statement, marked "Corrected"	[15] days after the Business learns of the error
The Fund needs values for one of its testing dates before the statement that would carry them is due (taxable years differ)	Part 2 values (B-1 to B-3) for that date	[30] days after the later of the request and that testing date
A missed deadline, after the Fund's written notice	The missing item	[10] business days after the notice (Section 11(b))

Exhibit 1: Sample QOZB Statement

Optional. Any form that contains every Schedule A item works, and the Business sends a separate statement to each Fund.



QOZB Statement under Section 6039L

Tax year: _____ to _____ ☐ Corrected statement

	Business (furnishes)	Fund (receives)
Legal name		
TIN		
Address		

1. Fund's interest at December 31, _____ (A-2)

_____ % of equity (corporation), or _____ % of capital and _____ % of profits (partnership)

2. Tangible property (A-3)

Business testing date	Date	All tangible property (\$)	Not QOZBP, owned (\$)	Not QOZBP, leased (\$)
6-month				
Year-end				

Check: for each date, all tangible property should equal the two not-QOZBP amounts plus lines d and e of every tract block. Count each item once, in the tract where the Form 8996 instructions place it (they have special rules for mobile property and working capital property). Explain any difference.

3. Tract block 1 (A-4). Copy this block for each census tract in which QOZBP the Business directly owns or leases is used.

Line	Item	Entry
a	Census tract number (11 digits)	
b	Physical address of the business activity	
c	NAICS code	
d	Value of QOZBP the Business directly owns	6-month: \$ _____ Year-end: \$ _____
e	Value of QOZBP the Business directly leases	6-month: \$ _____ Year-end: \$ _____
f	Value of QOZBP the Business directly owns or leases that is real property, at December 31, _____	\$ _____
g	Residential units at December 31, _____	_____

Line	Item	Entry
h	Average monthly FTEs whose primary work location is in the tract, for the calendar year ending with or within the tax year	_____
i	First date the Business bought or leased any QOZBP	_____
j	Substantially improving any QOZBP?	☐ No ☐ Yes, began _____ (list each)
k	Using a working capital safe harbor?	☐ No ☐ Yes, expected to end _____ (list each)

How to count:

- *FTEs (line h)*: for each month, count each employee who averages 30 or more hours a week (or works 120 or more hours that month) as one. Add the other employees' hours divided by 120, rounded to the nearest whole number. Average the monthly counts.
- *Residential units (line g)*: houses, apartments, condominiums, mobile homes and similar units for use as a residence, with basic living accommodations such as sleeping space, a toilet and cooking facilities, that have a certificate of occupancy or similar document. Hotels, motels, inns and similar places regularly rented to paying customers on a transient basis do not count.
- *Real property (line f)*: land and improvements to it, such as buildings and other inherently permanent structures, including their structural components, but not tangible personal property.

4. Attestation (A-5 or A-6). Check one.

The five requirements, in short: (i) at least 70% of the tangible property the Business owns or leases is QOZBP; (ii) at least 50% of its gross income comes from the active conduct of its business in a zone; (iii) at least 40% of its intangible property is used in that active conduct; (iv) less than 5% of the average unadjusted bases of its property is nonqualified financial property, not counting reasonable working capital; (v) it is not, and does not lease more than a de minimis amount of property to, a golf course, country club, massage parlor, hot tub or suntan facility, racetrack or other gambling facility, or a store whose main business is selling alcohol for consumption off premises. In deciding, apply every safe harbor and exception in the regulations: for example, a startup that meets all the requirements of the working capital safe harbor is treated as meeting (i) during the safe harbor period, though the working capital itself is not QOZBP. Keep the evidence for the box you check.

☐ **A. The Business qualifies.** For the tax year, the Business meets all the requirements of a qualified opportunity zone business under § 1400Z-2(d)(3) and § 1.1400Z2(d)-1(d), including that (i) it meets the 70-percent tangible property standard, (ii) it meets the gross income requirement, (iii) it meets the use of intangible property requirement, (iv) it satisfies the nonqualified financial property limitation, and (v) its trade or business is not described in § 144(c)(6)(B).

☐ **B. The Business is curing a failure.** The Business cannot give attestation A. It is using the cure period in § 1.1400Z2(d)-1(d)(6) to correct the failure. The Fund's interest lost its status as QOZ stock or a QOZ partnership interest in (month and year): _____

☐ **C. Neither.** The Business cannot give attestation A or B. An explanation is attached.

5. Valuation method (A-7)

☐ Applicable financial statement method ☐ Alternative valuation method

6. Other information Form 8996 or its instructions require about the Business (A-8)

_____ (attach pages if needed)

Part 2: Fund-date values (B-1 to B-3). List each Fund testing date. Fill in the dollar tables only for a Fund testing date not reported in Part 1 of this statement.

Fund testing date	Equity % (corporation)	Capital % (partnership)	Profits % (partnership)

Fund testing date	All tangible property (\$)	Not QOZBP, owned (\$)	Not QOZBP, leased (\$)

Fund testing date	Tract number	QOZBP owned (\$)	QOZBP leased (\$)

Signature

Under penalties of perjury, I declare that I am authorized to sign this statement for the Business, that I have examined it, including any attachments, and that to the best of my knowledge and belief it is true, correct and complete.

Signature	Name	Title	Date

Sample form from the OZfile QOZB Information Agreement template. [OZfile collects these items from each business, rolls them up by census tract and prepares each business's statement for each of its funds.] ozfile.com

Exhibit 2: Joinder

[New Fund legal name], a [state] [entity type] (the "New Fund"), holds or is acquiring an interest in [Business legal name] (the "Business"). By signing below, the New Fund joins the QOZB Information Agreement between the Business and [first Fund legal name] dated as of [date] [, as amended through [date]] (the "Agreement") as a "Fund" under Section 13, effective [date]. The New Fund's Schedule B is attached. Its first covered year is [the first tax year of the Business beginning after July 4, 2025 in which the New Fund held an interest in the Business], and Section 14(a) applies to it with this Joinder's effective date in place of the Effective Date.

Reimbursement Rider between the Business and the New Fund: ☐ applies ☐ does not apply.

If it applies: cap of [\$_____] per taxable year of the New Fund; reasonable-care sentence in its paragraph 3 ☐ kept ☐ deleted.

	New Fund	Business (agreed)
Legal name		
By (signature)		
Name and title		
Date		

Rider: Reimbursement (optional)

This Rider applies between the Business and a Fund only if both sign it below or the Fund's Joinder says it applies.

1. Reimbursement. If the Business fails to deliver a QOZB Statement, Part 2 values, an event notice or a correction when the Agreement requires, or delivers one with an error, the Business will reimburse the Fund for:

- (a) any penalty under Section 6726 that the IRS assesses against the Fund and the Fund pays, with interest on it, to the extent the failure or error caused it; and
- (b) the Fund's reasonable out-of-pocket costs, including advisor fees, to file late or corrected returns or to answer the IRS because of it.

2. Fund's steps. The Fund will (a) extend its return when information it needs has not arrived by the original due date, (b) file any corrected Form 8996 within [30] days after receiving corrected information, (c) tell the Business promptly of a possible penalty, (d) seek a waiver for reasonable cause when one is available, including because the Business supplied late or incorrect information, and (e) let the Business help with the response at the Business's own cost.

3. Fault. No reimbursement is owed to the extent the Fund's own act or omission caused or increased the penalty or cost, such as a wrong year end or first QOF month in its Schedule B or skipping a step in paragraph 2. [Nor is any owed for a failure or error that occurred despite the Business's reasonable care.]

4. Cap. The Business's total reimbursement for any one taxable year of the Fund will not exceed [\$_____]. [Note: Section 6726 imposes \$500 a day, capped at \$10,000 per return, or \$50,000 if the Fund's gross assets at its year end exceed \$10 million. All amounts are adjusted for inflation, and intentional disregard raises them.]

5. Exclusions. This Rider does not cover the Business's own penalties under Section 6722, which the Business bears; any penalty on the Fund under Section 1400Z-2(f) for failing the 90-percent test; or lost tax benefits.

6. Payment. The Business will pay within [30] days after the Fund's written demand with reasonable support. The Fund will repay any reimbursed amount the IRS later abates or refunds. Except for fraud, this Rider is the Fund's only money remedy under the Agreement.

	Business	Fund
By (signature)		
Name and title		
Date		