JID Investments LLC Announces Continuation of Qualified Opportunity Zone Fund Investment This Opportunity Zone Investment's main features include:

- Open to Accredited Investors;
- Available for investment now through December 2022 (and possibly longer);
- Funds invested <u>must be</u> realized capital gains from prior investments or transactions (within the past six months);
- Taxes on invested original capital gains will be deferred until 2026 tax year;
- <u>Tax deductions</u> flow through to investors <u>each year</u> throughout the investment, and
- Opportunity Zone (OZ) investment gains are tax free once held for 10 years (on federal and most states).

JID Investments LLC (JIDI), in a joint partnership with Redbrick LMD LLC, will initially invest in a residential apartment and mixed-use building located in SE Washington, D.C. The property is expected to include more than 700 multi-bed and bath apartments (luxury, market rate, and affordable) with several high-quality amenities and more than 46,000 square feet of retail for restaurant space and a grocery. It will be closely located near the Anacostia Park and offer the convenience of several transportation options for Washington, D.C, Maryland, and Virginia. Additional developments will be announced at a later date with details provided at that time.

JIDI accredited investors will receive our complete Summary of Investments and Private Placement Memorandum (PPM) package in the coming weeks.

We anticipate future net rental profits to result in quarterly distributions once the property stabilizes as well as the potential of a refinance or recapitalization, which would provide the return of a portion of investor investment capital. This return of capital could be utilized to pay the deferred tax due on initial investment capital gains for investor's 2026 tax return.

JIDI also has a page on our website which has additional information on OZs.

Investment Details:

Project Name: JIDI Opportunity Zone Fund II

Location (City/State): SE Washington, D.C.

Project Type: Residential and Retail (Mixed-Use)

JIDI Raise Amount: up to \$10,000,000

Investment Unit Dollar Amount*: \$5,000 (2,000 total units)*

Investment Commitment Date**: March 01, 2022, through December 31, 2022**

Date Investment Funds Due: Following approval of Subscription Agreement and AI Verification

Length of Project/Investment: 10 to 12 years

JIDI Projected Investor Returns: 7.80 – 10.00% IRR (tax free***)

JIDI Investor Equity Multiple: 1.83 – 2.01x****

- * Commitments on a first come first served basis, while capacity remains. Minimum investment is \$20,000 (4 units).
- ** Or a later date as applicable.
- *** In addition to dollar returns, there will be multiple tax benefits effectively increasing the IRR by up to 4.8% per year. Be advised some states are non-confirming to the OZ program and require state (not federal) capital gains to be paid on gains earned.

These benefits include:

- 1) deferral of tax due through tax year 2026;
- 2) reduction of overall taxes based on OZ tax free benefit if held for at least 10 years, and
- 3) taxpayers will receive depreciation deductions passed through in their annual k-1 statements resulting in tax savings on their personal returns. This depreciation does NOT need to be recaptured at time of assets sales.

**** Equity multiple range based on various timelines, projected cashflow distributions and final profit results.

For non-JIDI accredited investors who would like to participate, you can access Accredited Investor Questionnaire (AIQ) here: (https://jidinvestments.com/services/investment-services/). The AIQ can also be sent to you via DocuSign to complete. Once investors complete the AIQ, and JIDI approves, the full project PPM package will be sent plus all future offerings and communications. See more at www.jidinvestments.com.

We believe this investment will provide investors compelling tax-free returns over the project timeline. We welcome your questions and comments and look forward to speaking with you.











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