



JID Investments LLC (JIDI) Announces Qualified Opportunity Zone Fund (QOF) Investment

This Opportunity Zone (OZ) Investment's main features include:

- ***Open to Accredited Investors;***
- ***Available for investment now through 2021;***
- ***Funds invested must be 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 and taxable amount reduced by 10%;***
- ***Tax deductions flow through to investors each year throughout the investment, and***
- ***OZ investment gains are tax free once held for 10 years.***

JIDI, in a joint venture with Redbrick LMD LLC, will invest in two projects located in SE Washington, DC: 1) A multi-family apartment building with ground floor retail, and 2) Two commercial medical related office buildings with ground floor retail. One of these two buildings have been fully leased for 15 years to a large and well-known regional healthcare company. Two additional projects may also be added to this offering.

This offering period will remain open until total required funds are raised or December 2021, whichever comes first. JIDI accredited investors will receive our complete offering & Private Placement Memorandum (PPM) within the next week.

We anticipate net rental profits to result in quarterly distributions to begin as early as year four of the investment. Additionally, in year 2026 or prior a refinance or recapitalization is forecasted which would provide up to 40% of investor investment capital to be returned. These funds can be utilized in paying the deferred tax due on initial investment capital for the 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, DC |
| Project Type: | Residential, Office & Retail (Mixed-Use) |
| JIDI Raise Amount: | \$10,000,000 |
| Investment Unit Dollar Amount*: | \$5,000 (2,000 total units)* |
| Investment Commitment Date**: | December 01, 2020 through December 31, 2021** |
| Date Investment Funds Due: | Following approval of the PPM Subscription request and AI Verification |
| Length of Project/Investment: | 10 to 12 years |
| JIDI Projected Investor Returns: | 8.25% - 10.15% ROI yearly on original investment capital (tax free***) |
| JIDI Investor Equity Multiple: | 1.83 – 2.01x**** |

* Commitments on a first come first serve basis, while capacity remains. Minimum investment is \$20,000.

** Expecting to be fully funded by mid-2021.

*** In addition to dollar returns, there will be multiple tax benefits effectively increasing the ROI by up to 4.8% per year.

These benefits include:

- 1) deferral of tax due through tax year 2026;
- 2) 10% reduction in taxable gain of initial rolled-over gains if held through 2026;
- 3) reduction of overall taxes based on OZ tax free benefit if held for at least 10 years, and
- 4) 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/>). A DocuSign copy of the AIQ can also be sent to you at your convenience to complete. Once investors complete the AIQ, and JIDI approves they will be sent the project PPM package plus all future offerings and communications. See more at www.jidinvestments.com.

April 07, 2021

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.



David H. Shatz

CFO and Co-Managing Director

Dshatz@jidinvestments.com

(843).540.3115



John A. Rubino

COO and Co-Managing Director

jrubino@jidinvestments.com

(361).443.7054