



Blake E. Christian

PARTNER

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OFFICES

Park City

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PRACTICE AREA & SPECIALIZATION

Tax

Tax Credit & Incentives

California Manufacturing
and Research &
Development Exemption

Energy and Green
Credits

Hiring & Equipment
Credits

Opportunity Zones

INDUSTRIES SERVED

Manufacturing, Retail &
Distribution

Professional Services
Firms

Real Estate & Hospitality

Blake brings over 35 years of experience providing tax consulting and compliance services to clients that include multinational, publicly-traded corporations and closely held owner-managed businesses. Throughout his entire career, Blake has specialized in federal, state, and local tax incentive programs. Blake is leading the firm's efforts in providing tax consulting services for Qualified Opportunity Zones (OZ). Blake and the HCVT OZ Team have formed over 50 Qualified Opportunity Funds (QOF) and over 50 Qualified Opportunity Zone Businesses (QOZB). They have also advised hundreds of other investors and professionals regarding the complexities of formation, operation, semi-annual testing, and restructuring of QOFs and QOZBs.

As a thought leader, Blake has been recently interviewed by *US News and World Reports* and other national publications providing insights into this powerful yet complex tax incentive program and has authored several articles and HCVT Tax Alerts about OZ and QOFs. Blake has developed unique insights into OZ strategies for real estate developers and investors, as well as for operating business start-ups and expansions. In addition to tax incentive consulting, Blake provides partnership and individual tax planning and compliance services. His broad industry experience includes manufacturing and distribution, service companies, restaurant, shipping and transportation, energy, and healthcare.

Blake joined HCVT to open the firm's Long Beach office over 25 years ago and opened the firm's Park City, Utah office in 2014. Blake has served in leadership positions on numerous community boards including the Long Beach Community Foundation as Vice-Chair, Cal State Long Beach Ukleja Center for Ethical Leadership Governing Council, and the Long Beach Rotary where he served as president. Blake is also an active member of the Long Beach Area Chamber of Commerce and served as chairperson and is a regular member of the Park City Rotary Club, The Egyptian Theater, and the Park City Chamber of Commerce. Blake was named one of the Top 10 California Accounting Professionals in 2015 and 2014. The Long Beach Chamber of Commerce

CREDENTIALS AND CERTIFICATIONS

CPA, California, Utah

EDUCATION

MBT, University of Southern California
BS, Accounting, California State University, Long Beach

awarded Blake the 2016 Community Spirit Award for his economic development work and leadership in the California Enterprise Zone program. He was named a 2021 Top 25 National OZ Influencer and a Top 25 OZ Tax Specialist three years in a row by OpportunityZone.com.

Blake is a frequent contributor to leading industry-related publications. TaxConnections.com named Blake one of the Top 50 Tax Bloggers in the US. Blake has been a contributing columnist for the *AICPA CPA Insider*, a past columnist for the *AICPA Corporate Tax Insider Newsletter*, and a regular contributor to the *Long Beach Business Journal* as well as numerous other publications. He has lectured at a number of universities, including the University of Southern California (MBT Program) and California State University Long Beach (Annual Tax Conference), BYU, and the University of Utah, as well as various business and tax forums throughout the country. Blake has also been a technical resource for many news organizations, including *USA Today*, *Los Angeles Times*, *Press-Telegram*, KTLA News, Park City TV, KNX NewsRadio, and KFI Radio KPCW.

Blake began his career at KPMG LLP and was admitted to its partnership. Blake holds a master's of taxation from the University of Southern California, a bachelor's degree in accounting, and a minor in finance from California State University, Long Beach. Active in both the Long Beach and Park City communities. Blake supports the fundraising efforts of LB and PC Rotary, the LB and PC Community Foundations, Plant LB, The Egyptian Theater/Save Our Stage, and the National Ability Center.

Professional and Community Involvement

Utah Association of Certified Public Accountants Mountain Chapter President
American Institute of Certified Public Accountants
California Society of Certified Public Accountants
Tax Section State Bar of California
Park City Chamber of Commerce & Visitors Bureau
Park City Rotary Club
Long Beach Rotary Club
The Southern California Children's Endowment, Board Member
Ukleja Center for Ethical Leadership, California State University, Long Beach
Utah Association of CPAs (UACPA's) Tax Issues Committee

Egyptian Theater Park City, Treasurer
Mountain Life Church Park City, Finance Committee

Honors & Awards

Top 25 Opportunity Zone Tax Specialist 2021, Opportunity Zone Magazine
Verified Opportunity Zone Certified Public Accountant, Opportunity Zone Magazine
Top 25 Opportunity Zone Influencer 2021, Opportunity Zone Magazine
Top 25 Opportunity Zone Tax Specialist 2020, Opportunity Zone Magazine
Top 25 Opportunity Zone Influencer 2020, Opportunity Zone Magazine
Chick-fil-A 2016 Community Spirit Award, Long Beach Chamber of Commerce
"Top 10 Public Accounting Professionals", The National Academy of Public Accounting Professionals (NAPAP), 2015

Articles

Cryptocurrency Investors Turn to Opportunity Zones for Tax Relief and Social Good
Accounting Today, February 19, 2021

A Bit (coin) of Luck: Cryptocurrency Tax Gains Find Enhanced Value in the Land of OZ
January 25, 2021

Top 10 Tax Provisions You May Not Have Heard in the News
November 15, 2017

Investment and Tax Planning in Light of the New Net Investment Income Rules
CEG Worldwide-Resources

Commonly Overlooked Tax Incentives for Business Owners
CEG Worldwide-Resources

Understanding Your Clients from the CPA's Perspective
CEG Worldwide-Resources

HCVT in the News

HCVT Partner Named Top 25 OZ Tax Specialist for Third Straight Year
October 27, 2022

Enhancing Returns from Opportunity Zone Projects by Combining Federal, State, and Local Tax Incentives to Bolster Community Impact

Cityscape: A Journal of Policy Development and Research, April 14, 2022

Opportunity Zone Program Still Plenty Viable for Clients with Gains

The Tax Adviser, March 17, 2022

Blake Christian Named as Top 25 Tax Specialist

Opportunity Zone Magazine, February 17, 2022

Year-end countdown begins for Opportunity Zone deadline

OpportunityZone.com, December 22, 2021

Investors are (legally) shielding crypto gains in opportunity zones

The Tax Adviser, November 17, 2021

What Investors Should Know About IRS Opportunity Zone 'Corrections'

Millionacres, A Motley Fool Service, August 31, 2021

Blake Christian Named as Top 25 Opportunity Zone Influencer

July 5, 2021

Five ways existing landowners can benefit from deploying land into a QOF

OpportunityZone.com, June 14, 2021

Funds Flood OZs as Program Faces Possible Rule Changes

BISNOW, May 13, 2021

Tax Benefits for Real Estate Investors

Millionacres, A Motley Fool Service, May 4, 2021

New York Nixes Opportunity Zone Break: Investor Impact?

Millionacres, A Motley Fool Service, April 20, 2021

Bitcoin Boom Got You Facing Tax Hit? Consider Opportunity Zone Investing

Millionacres, A Motley Fool Service, March 16, 2021

O-Zone Alchemy: Turning Net 1231 Gains Into Gross 1231 Gains (and Losses)

Bloomberg Tax, March 5, 2021

New IRS Deadlines for Opportunity Zones: What Investors Should Know

Millionacres, A Motley Fool Service, January 27, 2021

Opportunity Zones

Interview with Blake Christian, Tax Partner

Business Now Asia Pacific, September 2, 2020

Six Ways Opportunity Zone Expansion Can Aid COVID-19 Recovery

Accounting Today, September 2, 2020

Blake Christian, HCVT Tax Partner, Named Top 25 Opportunity Zone Influencer and Top 25 OZ Tax Specialist

June 30, 2020

Opportunity Zone Expansion Ideas to Aid in COVID-19 Recovery

Podcast Featuring Tax Partner, Blake Christian

The Opportunity Zone Database, June 24, 2020

Top 25 OZ Influencers 2020

Featuring Tax Partner, Blake Christian

OpportunityZone.com, June 23, 2020

Coronavirus Revised Deadlines and Timing Issues for Opportunity Zones and 1031 Investments

Podcast Featuring Tax Partner, Blake Christian

Mapable USA, May 8, 2020

Navigating the Proposed Opportunity Zone Regulations: What You Should Know and Do in 2020

Podcast Featuring Tax Partner, Blake Christian

The Knowledge Group, February 5, 2020

Strong Economy Prompts Positive Outlook For Financial Services Industry

Featuring Tax Partner, Blake Christian

Long Beach Business Journal, January 20, 2020

Is it better to start a new business or relocate an existing one into an OZ?

Written by Tax Partner, Blake Christian

OpportunityZoneExpo.com, January 15, 2020

Opportunity zone managers and investors must act before year-end

Written by Tax Partner, Blake Christian and Tax Manager, Alejandra Lopez

The Tax Adviser, December 19, 2019

Year-End Tax Planning with Blake Christian

Park City Television, December 13, 2019

What should investors and opportunity fund managers be doing before year-end?

Written by Tax Partner, Blake Christian

Accounting Today, October 23, 2019

Is Your Opportunity Zone Fund REALLY an Opportunity Zone Fund?

Podcast Featuring Tax Partner, Blake Christian

Mapable USA, August 22, 2019

The Real Opportunity Zone Gold Rush Is Happening At Events, In Consultants' Offices

Featuring Tax Partner, Blake Christian

BISNOW, August 5, 2019

Five hidden gems in the federal opportunity zone program

Featuring Tax Partner, Blake Christian

Accounting Today, August 1, 2019

Opportunity Zones Investment: Navigating Potentials (Podcast)

Featuring Tax Partner, Blake Christian

The Knowledge Group, July 22, 2019

The Grand Slams in OZ will be Operating Businesses, Not Real Estate

Featuring Tax Partner, Blake Christian

OpportunityZoneExpo.com, July 2, 2019

Opportunity Zone Participation Window Expires June 28

Featuring Tax Partner, Blake Christian and Tax Manager, Alejandra Lopez

Accounting Today, June 25, 2019

Opportunity Zones Investment: Navigating Potentials (Webinar)

Featuring Tax Partner, Blake Christian

The Knowledge Group, June 24, 2019

The Shifting Sands of Economic Development: Welcome to the "O" Zone

Featuring Tax Partner, Blake Christian

League of California Cities: 2019 Mayors & Council Members Executive Forum, June 20, 2019

Opportunity Zone Regulations: Tranche II clarifies important information

Featuring Tax Partner, Blake Christian and Tax Manager, Alejandra Lopez

Accounting Today, May 22, 2019

Tax Consequences: The Most Overlooked Aspect of the State of Opportunity Zone Investing
Podcast Featuring Tax Partner, Blake Christian
Mapable USA Podcast, May 7, 2019

Opportunity Zone Investing: Reinvestment Requirements and the 180-day Time Frame
Accounting Today, April 3, 2019

Blake Christian and the Tax Law
Featuring Tax Partner, Blake Christian
Park City Television, March 14, 2019

Opportunity Zones Could Deliver Big Returns To Long Beach Neighborhoods, Investors
Featuring Tax Partner, Blake Christian
Long Beach Business Journal, February 25, 2019

Impact of Opportunity Zones on Affordable Housing Not Yet Clear
Featuring Tax Partner, Blake Christian
Urban Land, February 14, 2019

Self-Storage Investors Tiptoe into Opportunity Zones
Featuring Tax Partner, Blake Christian
SpareFoot Storage Beat, February 12, 2019

Despite Equity Market Volatility, Financial Services Experts Optimistic About 2019
Featuring Tax Partner, Blake Christian
Long Beach Business Journal, January 15, 2019

Four Tips for High Net Worth Investors Who Want to Buy Multifamily Assets
Featuring Tax Partner, Blake Christian
National Real Estate Investor, December 14, 2018

Qualified Opportunity Zone Program, Interview
Featuring, Blake Christian
Park City Television, November 15, 2018

How to Invest in Opportunity (Zones)
Featuring Tax Partner, Blake Christian
U.S. News, November 2, 2018

Entrepreneur Converts Shipping Containers Into Affordable Housing
KPCW Radio, April 17, 2018

Olympians and Taxes

Featuring Blake Christian

Park City Television, February 7, 2018

Olympians May Earn More Than Just A Medal: Tax Implications For PyeongChang Medalists

Written by Blake Christian

Tax Connections, February 6, 2018

Do We Give To Help Our Hearts or Our Wallets? The Trump Tax Plan Might Reveal The Answer

Featuring Blake Christian

Long Beach Business Journal, November 6, 2017

Blake Christian, Maximizing Federal & State Tax Benefits

October 7, 2015

Blake Christian Selected for Prestigious "Top 10 Accounting Professionals" Award

National Academy of Public Accounting Professionals, September 23, 2015

Blake Christian Interviewed by MarketWatch

When to Ditch Online Tax Prep and Hire a Pro

MarketWatch, April 11, 2015

Tax Alerts

Opportunity Zone Legislation and IRS Examinations

December 19, 2022

Los Angeles Voters Approve "Mansion Tax" Ballot Measure

December 19, 2022

Year-End Tax Planning for Opportunity Zone Investors

November 12, 2021

Opportunity Zone Legislative Update Effective June 1, 2021

May 28, 2021

IRS COVID Extensions are Helpful but April 15th Deadline Still Looms for Many Taxpayers

April 7, 2021

OZONE ALCHEMY: Turning **Net** 1231 Gains into *Gross* 1231 Gains (and Losses)

February 24, 2021

IRS Notice 2021-10 Provides Additional Short-term Relief for Qualified Opportunity Fund Requirements
January 22, 2021

Opportunity Zone Funding Extension
June 11, 2020

COVID-19 Impact on Opportunity Zone Program Deadlines
April 28, 2020

Opportunity Zone (OZ) Final Regulations & Frequently Asked Questions
December 23, 2019

Options for Qualifying Your Pre-2018 Opportunity Zone Property
November 20, 2019

Five Myths About The Opportunity Zone Program
June 26, 2019

Tranche II OZ Regulations – A Long Wait But Generally Taxpayer Friendly
April 30, 2019

The State of Opportunity Zone Investing
January 30, 2019

Top 10 Things You Need to Know about the Federal Opportunity Zone Program
December 6, 2018

Opportunity Zone Executive Summary: Investment Diversification and Tax Savings Tool
November 30, 2018

Investment Income Tax Changes
August 9, 2018

Opportunity Zone Program - A Federal Tax Deferral and Permanent Savings Tool
August 1, 2018

IRS Issues Safe Harbor Accounting Method for Accelerated Tax Write-Offs for Remodel-Refresh of Certain Retail and Restaurant Facilities
May 12, 2016