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Announcement 2021-10: Qualified opportunity zone boundaries not affected by 2020 census

The IRS today released an advance version of Announcement 2021-10 clarifying that the boundaries of designated qualified opportunity zones (QOZs) are not affected by the 2020 census.

Notice 2018-48 and Notice 2019-42 provided lists of the designated QOZs based on census tract numbers and census tract boundaries that existed as of the respective 2018 and 2019 publication dates of those notices. The census tract numbers and boundaries—as incorporated by reference into Notice 2018-48 and Notice 2019-42—were based on the 2010 decennial census, and those boundaries define the boundaries of the designated QOZs.

[Announcement 2021-10](#) [PDF 81 KB] confirms that the boundaries of qualified opportunity zones (listed in Notice 2018-48 and Notice 2019-42) were established at the time they were designated and are not subject to change.

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