Form **8997**

Department of the Treasury
Internal Revenue Service

Initial and Annual Statement of Qualified Opportunity Fund (QOF) Investments

Attach to Form 1040, 1040-SR, 1040-NR, 1041, 1065, 1120, 1120-F, 1120-REIT, 1120-RIC, 1120-S, or 990-T.
Go to www.irs.gov/Form8997 for the latest information.

OMB No. 1545-0123

2025

Attachment Sequence No. **997**

Name: Sydnee Properties, LLC

Taxpayer identification number (TIN) (see instructions): 46-4533183

Part I Total QOF Investment Holdings Due to Deferrals Prior to Beginning of Tax Year

If different from last year's ending QOF investment holdings, attach explanation.

(a) QOF EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of QOF investment (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain held in QOF: (e) Amount of short-term deferred gain remaining in QOF	Deferred gain held in QOF: (f) Amount of long-term deferred gain remaining in QOF
82-2717927	11/01/2020	Origin Opportunity Zone Fund	B	1,000,000.	
1 Enter the totals, if any, from continuation sheet					
2 Enter the totals from columns (e) and (f)				1,000,000.	

Part II Current Tax Year Capital Gains Deferred by Investing in QOF

(a) QOF EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF: (e) Amount of short-term deferred gain remaining in QOF	Deferred gain invested in QOF: (f) Amount of long-term deferred gain remaining in QOF
1 Enter the totals, if any, from continuation sheet					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949					

Applicability of Special Rules Regarding the Waiver of Certain Treaty Benefits

Are you a foreign eligible taxpayer? See instructions for more information.

☐ **Yes.** You may not elect to defer tax on an eligible gain by investing in a QOF unless you check "Yes" in response to the next question.

☒ **No.** Skip the next question and go to Part III.

Waiver of Treaty Benefits on Future Inclusions by a Foreign Eligible Taxpayer

Do you hereby irrevocably waive any benefits available under an applicable U.S. income tax convention that would exempt gains that you are deferring by investing in a QOF from being subject to federal income tax at the time of inclusion? See instructions for more information.

☐ **Yes.** Report the deferral of the eligible gain in Part II and on Form 8949.

☐ **No.** You may not elect to defer tax on an eligible gain by investing in a QOF. **Do not report the deferral of any otherwise eligible gain in Part II or on Form 8949.**

Part III Inclusion Events and Certain Other Transfers During the Current Tax Year

(a) QOF EIN	(b) Date of event (MM/DD/YYYY)	(c) Description of event (for example, sale of 100 shares, gift of 25% interest, or distribution of $1,000, etc.)	(d) Special gain code	Deferred gain included due to disposition of QOF interest: (e) Amount of previously deferred short-term gain now included in taxable income	(f) Amount of previously deferred long-term gain now included in taxable income
1 Enter the totals, if any, from continuation sheet					
2 Enter the totals from columns (e) and (f). See instructions for reporting on Form 8949					

☐ Check this box if you disposed of any investment(s) and didn't receive a Form 1099-B reporting the disposition from the QOF or other third party. See the Instructions for Form 8949 for reporting requirements of any gain or loss.

Part IV Total QOF Investments Due to Deferrals at Year End (see instructions)

(a) QOF EIN	(b) Date QOF investment acquired (MM/DD/YYYY)	(c) Description of interest acquired (for example, 100 shares or 25% interest)	(d) Special gain code	Deferred gain invested in QOF investment: (e) Amount of short-term deferred gain invested in QOF	(f) Amount of long-term deferred gain invested in QOF
82-2717927	11/01/2020	Origin Opportunity Zone Fund	B	1,000,000.	
1 Enter the totals, if any, from continuation sheet					
2 Enter the totals from columns (e) and (f)				1,000,000.	