



# THE WYOMING RESERVE OPPORTUNITY ZONE FUND CORPORATION

## TAX-ADVANTAGED PRECIOUS METALS & VAULTING BUSINESS

Gold and other precious metals have long been prized as a store of value, a form of currency and a symbol of wealth. These metals can help diversify portfolios for investors seeking steady returns and stable value despite market fluctuations. In fact, many investors turn to gold to protect their wealth during economic uncertainty.

The Wyoming Reserve Opportunity Zone Fund Corporation's core business will be producing income from vaulting, transporting, buying and selling of primarily gold and silver, and provision of fulfillment and metal availability services for commercial and industrial customers at a vaulting facility in a qualified opportunity zone (QOZ).

### OWNERSHIP OPPORTUNITY IN THE WYOMING RESERVE

- 1 Precious metals and vaulting business based in a high-security, fully insured facility in Casper, Wyoming QOZ
- 2 Highly liquid precious metals inventory supporting the investment
- 3 Potential tax advantages from qualified opportunity zone AND qualified small business stock
- 4 Targeted after-tax ROI above owning physical gold and silver

#### The company seeks to\*

- | **REDUCE** tax liabilities from investments
- | **MANAGE** overall portfolio risk
- | **PROVIDE** potential near term liquidity to investors
- | **TARGET** attractive long-term after-tax and positive "real" rates of return
- | **GENERATE** possible growth during uncertain economic times

### WHY WYOMING?

#1 Best State Business Tax Climate<sup>1</sup>

#1 Sound Money State<sup>2</sup>

One of Top 10 Safest States<sup>3</sup>

Wyoming does not impose a tax on silver, gold or "other coin"

No corporate state income tax, inventory tax, franchise tax, or occupation tax

No personal state income tax

<sup>1</sup> The Tax Foundation, *US Business Tax Climate 2023*, Nov. 3, 2023

<sup>2</sup> Sound Money Defense League & Money Metals Exchange *2023 Sound Money Index*

<sup>3</sup> US News & World Report, *The 10 Safest States in America*, May 3, 2023

This investment is speculative, illiquid, and involves a high degree of risk, including tax risk. There is no guarantee that an investor will receive any return on, or even a return of their investment. Only investors who can afford the loss of their entire investment should consider investing in the Interests. It is necessary for potential investors to consult with an accountant, tax planner, and/or tax counsel to fully understand the effect of QOZ legislation and regulations.

HISTORICAL PERFORMANCE OF INVESTING IN GOLD AND SILVER

LAST 5 YEARS  
(2019-2023)

Gold **10.5%**

Silver **10.7%**

SINCE 1971  
(1971-2023)

Gold **7.5%**

Silver **5.5%**

Since 1971 when the United States went off the gold standard. Base case historical compound annual growth rates (CAGR) of gold and silver sourced from the London Bullion Market Association lbma.org.uk

HOW WE EXPECT TO ADD ALPHA ABOVE OWNING PHYSICAL GOLD AND SILVER

- By anticipated appreciation of precious metals inventory in our Casper, WY vault
- Through active management of our assets utilizing technical market timing and asset allocation to protect and profit from assets and working capital
- By holding our precious metals inventory for sale to commercial and industrial customers at a markup over market price
- Through vaulting fees for precious metals and other valuables stored and shipped based on type and value
- By customers paying a monthly fee for rights to monetize precious metal at a market price at any time
- Executing referral fee agreements that help customers trade precious metals globally



RENDERING - 2025 COMPLETION

THE WYOMING RESERVE WAS STRUCTURED TO PROVIDE INVESTORS WITH ACCESS TO TWO DISTINCT TAX ADVANTAGES

QUALIFIED SMALL BUSINESS STOCK (QSBS)

Non-corporate investors that hold QSBS for more than 5 years are permitted to exclude from taxable income all or a portion of any gain subsequently recognized upon a sale or exchange of such stock, thus avoiding the 28% federal collectibles tax.

QUALIFIED OPPORTUNITY ZONE FUND (QOF)

An investor who has triggered capital gains by selling an asset and invests their gains into a QOF can receive temporary deferral through the 2026 tax year.



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## THE COMPANY HAS A STRATEGIC PARTNERSHIP WITH SCOTTSDALE MINT FOR IT TO PROVIDE THE COMPANY WITH FULFILLMENT, TRANSFER, RECEIVING AND PURITY TESTING OF PRECIOUS METALS.

Scottsdale Mint, **ONE OF THE TOP PRIVATE MINTS** in the world<sup>4</sup>

Manufactures legal tender coins for central banks in **20+ COUNTRIES AND GOLD AND SILVER ROUNDS + BARS** for publicly traded companies such as TD Bank and Kinross Gold <sup>4</sup>

**CO-LOCATED IN OUR CASPER, WYOMING FACILITY**, which provides virtual elimination of shipping costs



<sup>4</sup> Scottsdale Mint Management Team, 2023

Scottsdale Mint is an affiliate company. Investors are not making an investment in Scottsdale Mint.

## OFFERING HIGHLIGHTS

**OFFERING SIZE** \$43,000,000

**OFFERING TYPE** Common stock

**SUITABILITY** Accredited investors only - Rule 506(c) offering

**SHARE PRICE** \$10.00 per share\*

**MINIMUM INVESTMENT** \$50,000

**OFFERING PERIOD** The earlier of the offering being fully subscribed or March 31, 2025

**LIQUIDITY** Two year lock-up. Thereafter shares would be available for repurchase quarterly based on the stated Share Repurchase Value (SRV) and settle on or before the last business day of the following month at the end of each fiscal quarter.

\* Share price is subject to change at the discretion and approval of the board as per the Private Placement Memorandum

There is no guarantee that any strategy will be successful or achieve investment objectives including, among other things, profits, distributions, tax benefits, exit strategy, etc.; These assets are offered through a private placement offering and are illiquid securities. There is no secondary market for these investments, and the Company is not obligated to repurchase your shares.

Costs associated with the transaction may impact investors' returns and may outweigh the tax benefits. Please consult your tax advisor.

## RISK FACTORS AND DISCLOSURES

THE TAX CONSEQUENCES OF AN INVESTMENT IN THE COMPANY ARE PARTICULARLY COMPLEX. ACCORDINGLY, PROSPECTIVE INVESTORS SHOULD CONSULT WITH THEIR OWN TAX ADVISORS, ATTORNEYS OR ACCOUNTANTS ON MATTERS RELATING TO AN INVESTMENT IN THE COMPANY WITH SPECIAL REFERENCE TO SUCH INVESTOR'S PARTICULAR SITUATION IN ORDER TO UNDERSTAND FULLY THE FEDERAL, STATE, LOCAL AND ANY FOREIGN TAX CONSEQUENCES OF AN INVESTMENT IN THE COMPANY.

This is neither an offer to sell nor a solicitation of an offer to buy interests in The Wyoming Reserve Opportunity Zone Fund Corporation, which can only be made through the Private Placement Memorandum (PPM). Securities may only be offered or sold pursuant to registration of securities or an exemption therefrom using offering documents, and any securities offered pursuant to an exemption under the United States Securities Act of 1933 (the "Securities Act") are not required to comply with the specific disclosure requirement that apply to registration under the Securities Act. Sales of securities will be limited to those persons who are qualified as "accredited investors" as defined in Regulation D promulgated under the Securities Act, and have such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of an investment in the securities. Any securities sold will be subject to restrictions on transferability and resale and may not be sold, pledged or otherwise transferred except as permitted. The SEC, nor any securities regulatory authority of any state or other jurisdiction, has passed upon the accuracy or adequacy of an investment in securities of The Wyoming Reserve Opportunity Zone Fund Corporation. Investors should be aware that they may be required to bear the financial risks of an investment in the Wyoming Reserve Opportunity Zone Fund Corporation for an indefinite period of time. The information set forth herein must be read in conjunction with the PPM in order to understand fully all of the objectives, risks, charges and expenses associated with an investment and must not be relied upon to make an investment decision. To the extent information herein conflicts with the PPM, the information in the PPM governs.

- We operate in the highly competitive precious metals industry.
- The Company's business is heavily influenced by volatility in commodities prices for precious metals.
- We are dependent upon key personnel.
- Our management will have broad discretion in using the net proceeds of this offering and our initial shareholders will hold a voting control interest and may make business decisions with which you disagree and which may adversely affect the value of your investment.
- Future regulatory change is impossible to predict and regulatory developments could restrict the Company's activities as well as those of the Company.
- We intend to engage in transactions with a Company affiliate, Scottsdale Mint, which could be perceived as not being made at arms-length.
- Declining prices of securities, gold and other precious metals and other commodities and changes in interest rates and general market conditions could affect our business by reducing the market value of the assets we manage or causing investors to redeem their shares.
- The price of precious metals may be affected by the sale of precious metals by exchange traded funds ("ETFs") or other exchange traded vehicles tracking precious metals markets.
- We may never pay dividends.
- Crises may motivate large-scale sales of gold that could decrease the price of gold and adversely affect an investment in the Company.
- The precious metals trading business is subject to the risk of fraud and counterfeiting and the Company's business plan exposes it to risks from cyber-attacks.
- Opportunity zone investment opportunities are the result of recent federal legislation and therefore may present greater investment risks than traditional investments.
- The Company may not meet the requirements for classification as a Qualified Opportunity Fund.
- For an Investor to qualify for the exclusion of gain on appreciation after 10 years, the Investor generally must sell its shares in the Company.
- Extreme volatility in the trading prices of many digital assets in the future, including declines in trading prices, could have a material adverse effect on the value of the Company.
- Changes in tax laws or adverse determinations regarding the conclusions set forth in the PPM may result in a material adverse effect on Investors in the Company.
- An investment in our common stock is highly illiquid. No market exists or is expected to develop for the shares and the Company is not obligated to repurchase your shares.

### CERTAIN RISK FACTORS ASSOCIATED WITH INVESTING IN A QUALIFIED OPPORTUNITY ZONE FUND

- Investors in Qualified Opportunity Funds will need to hold their investments for certain time periods in order to receive the full QOZ Tax Benefits afforded by the QOZ Program. A failure to do so may result in the potential tax benefits to the investor being reduced or eliminated.
- If a fund fails to meet any of the qualification requirements to be considered a Qualified Opportunity Fund, the anticipated QOZ Tax Benefits may be reduced or eliminated. Furthermore, a fund may fail to qualify as a Qualified Opportunity Fund for non-tax reasons beyond its control, such as financing issues, zoning issues, disputes with co-investors, etc.
- Distributions to investors in a Qualified Opportunity Fund may result in a taxable gain to such investors.
- The tax treatment of distributions to holders of interests in a Qualified Opportunity Fund are uncertain, including whether distributions impact the aforementioned QOZ Program tax benefits.
- A Qualified Opportunity Fund must make investments in Qualified Opportunity Zones, which carries the inherent risk associated with investing in economically depressed areas.
- Any additional legislation or administrative guidance may reduce or eliminate the expected potential QOZ Tax Benefits or increase the burden of compliance with the QOZ Program.
- Investors in a Qualified Opportunity Fund may not be able to take advantage of the QOZ Program's tax benefits if they do not properly make a deferral election on IRS Form 8949.
- Qualified Opportunity Funds may encounter significant opposition from local communities, political groups or unions, which may damage their goodwill and reputation and adversely affect operations.
- An investment in a Qualified Opportunity Fund is speculative, illiquid and involves a high degree of risk. This is no guarantee that investors will receive any return.

### CERTAIN RISK FACTORS ASSOCIATED WITH INVESTING IN A QUALIFIED SMALL BUSINESS STOCK

- The Shares may not meet the requirements of QSBS.
- The Shares likely will not qualify for the 10 times adjusted basis exclusion of Section 1202.
- Investors will be required to take into income their deferred gains on the earlier of the date of disposition of their Shares or December 31, 2026.
- Section 1202 could be amended or repealed before QSBS benefits are realized.

Securities offered through Realta Equities, Inc., member FINRA/SIPC. Realta Equities, Inc. and The Wyoming Reserve are not affiliated companies.

