

Schedule K-1 (Form 1065)

Department of the Treasury — Internal Revenue Service

Partner's Share of Income, Deductions, Credits, etc.

OMB No. 1545-0123

Tax Year 2022**Calendar year 2022****Part I Information About the Partnership**

A Partnership's employer identification number 82-7710006	C IRS Center: Ogden, UT
B Partnership's name, address, city, state, and ZIP code Epsilon Partners LP 750 Market Street, San Francisco, CA 94103	D Check if publicly traded: []

Part II Information About the Partner

E Partner's SSN or TIN 82-7710003	G General partner or LLC member-manager [X] Limited partner or other LLC member []
F Partner's name, address, city, state, and ZIP code Theta Group LP 1200 Main Street, Suite 1800, Dallas, TX 75202	H Entity type: Partnership I Partner's share of profit: 40% Partner's share of loss: 40% Partner's share of capital: 40% J Domestic partner [X] Foreign partner []

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	(1,400)
2	Net rental real estate income (loss)	(21,600)
3	Other net rental income (loss)	
4a	Guaranteed payments for services	24,000
4b	Guaranteed payments for capital	
4c	Total guaranteed payments	24,000
5	Interest income	2,104
6a	Ordinary dividends	3,000
6b	Qualified dividends	2,400
7	Royalties	
8	Net short-term capital gain (loss)	5,400
9a	Net long-term capital gain (loss)	174,000
9b	Collectibles (28%) gain (loss)	
9c	Unrecaptured section 1250 gain	
10	Net section 1231 gain (loss)	
11	Other income (loss)	
12	Section 179 deduction	
13	Other deductions (Sec. 163(j))	7,800
14	Self-employment earnings (loss)	32,800
15	Credits	
16	Foreign transactions	
17	Alternative minimum tax (AMT) items	
18	Tax-exempt income and nondeductible expenses	
19	Distributions	72,800
20	Other information (incl. Sec. 199A QBI)	8,800

Part K Partner's Share of Liabilities

Nonrecourse	328,000
Qualified nonrecourse financing	328,000
Recourse	41,600

Part L Partner's Capital Account Analysis (Tax Basis)

Beginning capital account	(148,408)
Capital contributed during the year	0
Current year increase (decrease) - net income (loss)	261,304
Withdrawals & distributions	(72,800)
Ending capital account	40,096