

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 2023**Calendar year 2023****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 82-7710004	G General partner or LLC member-manager [X] Limited partner or other LLC member []
F Partner's name, address, city, state, and ZIP code Iota Investments LP 900 Third Avenue, New York, NY 10022	H Entity type: Partnership
	I Partner's share of profit: 60% Partner's share of loss: 60% Partner's share of capital: 60%
	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)	135,300
2	Net rental real estate income (loss)	(18,600)
3	Other net rental income (loss)	
4a	Guaranteed payments for services	43,200
4b	Guaranteed payments for capital	
4c	Total guaranteed payments	43,200
5	Interest income	5,586
6a	Ordinary dividends	6,300
6b	Qualified dividends	5,040
7	Royalties	
8	Net short-term capital gain (loss)	(21,600)
9a	Net long-term capital gain (loss)	93,600
9b	Collectibles (28%) gain (loss)	
9c	Unrecaptured section 1250 gain	
10	Net section 1231 gain (loss)	11,700
11	Other income (loss)	
12	Section 179 deduction	
13	Other deductions (Sec. 163(j))	9,900
14	Self-employment earnings (loss)	192,000
15	Credits	
16	Foreign transactions	
17	Alternative minimum tax (AMT) items	
18	Tax-exempt income and nondeductible expenses	
19	Distributions	111,000
20	Other information (incl. Sec. 199A QBI)	148,800

Part K Partner's Share of Liabilities

Nonrecourse	630,000
Qualified nonrecourse financing	630,000
Recourse	37,800

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

Beginning capital account	60,144
Capital contributed during the year	0
Current year increase (decrease) - net income (loss)	654,426
Withdrawals & distributions	(111,000)
Ending capital account	603,570