

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 82-7710003	G General partner or LLC member-manager <input checked="" type="checkbox"/> [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 <input checked="" type="checkbox"/> [X] Foreign partner []

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

1 Ordinary business income (loss)	90,200
2 Net rental real estate income (loss)	(12,400)
3 Other net rental income (loss)	
4a Guaranteed payments for services	28,800
4b Guaranteed payments for capital	
4c Total guaranteed payments	28,800
5 Interest income	3,724
6a Ordinary dividends	4,200
6b Qualified dividends	3,360
7 Royalties	
8 Net short-term capital gain (loss)	(14,400)
9a Net long-term capital gain (loss)	62,400
9b Collectibles (28%) gain (loss)	
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	7,800
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions (Sec. 163(j))	6,600
14 Self-employment earnings (loss)	128,000
15 Credits	
16 Foreign transactions	
17 Alternative minimum tax (AMT) items	
18 Tax-exempt income and nondeductible expenses	
19 Distributions	74,000
20 Other information (incl. Sec. 199A QBI)	99,200

Part K Partner's Share of Liabilities

Nonrecourse	420,000
Qualified nonrecourse financing	420,000
Recourse	25,200

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

Beginning capital account	40,096
Capital contributed during the year	0
Current year increase (decrease) - net income (loss)	436,284
Withdrawals & distributions	(74,000)
Ending capital account	402,380