

New Tax Laws Mean Big Savings on your Income Tax Bill

Tax Advantages of FUND 2020 – up to an 80% offset in your next tax bill

Assumptions

Top Federal Income Tax Rate- - - - - 37%
Top State Income Tax Rate (CA)- - - - - +13%
Total Federal & State Income Tax Rate - - 50%

Source:

Internal Revenue Service 2019 Federal Tax Rates
Top State Marginal Individual Tax Rates 2019

What does this mean to you?

Example:

Investment (5 units) - - - - -	\$500,000
1099 & W2 Income - - - - -	\$400,000
80% Bonus Depreciation to be applied against 1099 & W2 Income - - - - -	\$400,000
Your New 1099/W2 taxable Income - - - - -	\$ 0

The example above shows a highly compensated individual earning \$400,000 a year of income. This investor is able to eliminate all income taxes by investing \$500k in EPUS Global Energy Fund 2020.

Performance

Unit A		Unit B	
10% Annual Distribution for 3 Years	\$150,000	3% Annual Distribution for 3 Years	\$45,000
Assume 3 year exit, 10% of profit*	\$650,000	Assume 3 year exit, 30% of profit*	\$950,000
Total Cash Returns	\$800,000	Total Cash Returns	\$995,000

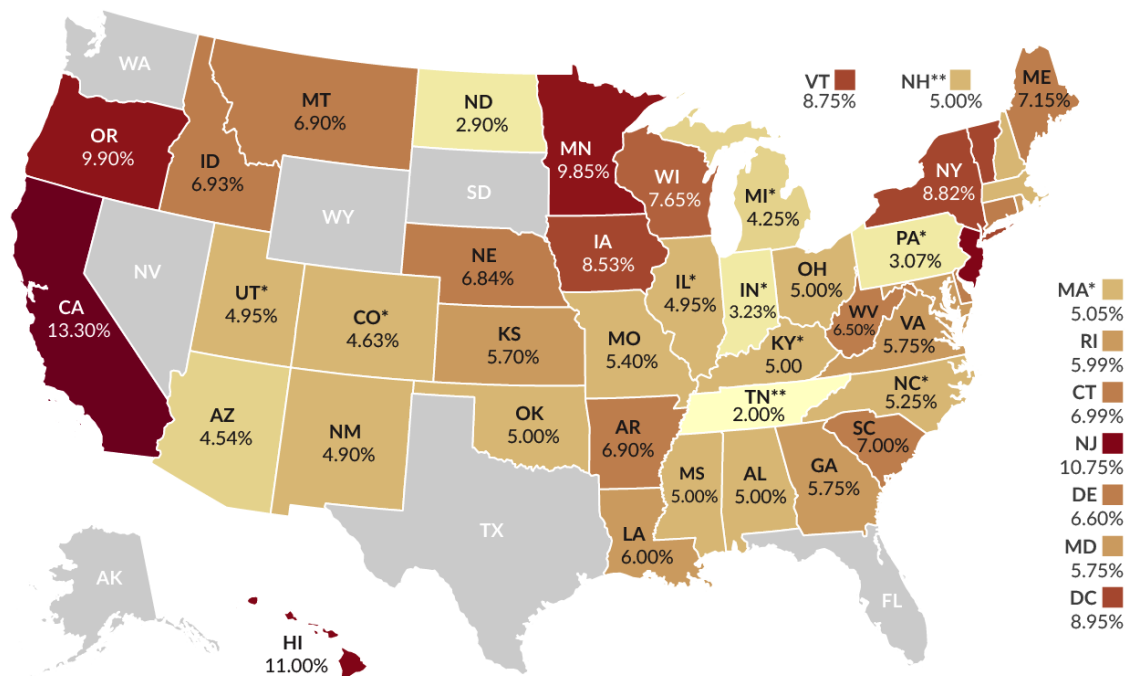
*Assumes \$100,000,000 liquidity event

Cash on cash returns taking into account tax savings

	Unit A	Unit B
Investment (5 Units)	\$500,000	\$500,000
Tax Savings	(\$200,000)	(\$200,000)
Net Investment	\$300,000	\$300,000
Distributions	\$150,000	\$45,000
Profits	\$150,000	\$450,000
ROI	100%	139%
IRR	56%	65%

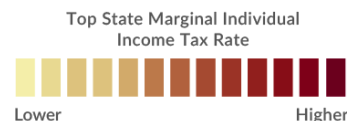
How High Are Income Tax Rates in Your State?

Top State Marginal Individual Income Tax Rates, 2019



Note: (*) State has a flat income tax. (**) State only taxes interest and dividends income. Map shows top marginal rates: the maximum statutory rate in each state. This map does not show effective marginal tax rates, which would include the effects of phase-outs of various tax preferences. Local income taxes are not included.

Source: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA.



TAX FOUNDATION

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These forward-looking statements include such things as estimated returns on investment, oil and gas reserves, estimated recoverability of oil and gas reserves, oil and gas prices, well drilling and completion costs and budgets, environmental conditions, weather, quality and timely delivery of equipment and materials to the wellsites, regulatory compliance, tax treatments, competition, management expertise and other similar matters. These statements are based on certain assumptions and analyses made by Epus in light of their experience and their perception of historical trends, current conditions and expected future developments.

However, whether actual results will conform with these expectations is subject to a number of risks and uncertainties, many of which are beyond the control of Epus, including general economic, market or business conditions, changes in laws or regulations, the risk that the well is productive but does not produce enough revenue to return the investment made, the risk that the well is a dry hole, uncertainties concerning the price of gas and oil, and other risks. Thus, all of the forward-looking statements made in herein and its exhibits are qualified by these cautionary statements. There can be no assurance that actual results will conform to Epus's expectations.

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