



**Private Retirement  
Tax Solutions**  
PROTECT | PROFIT | PRESERVE

# Tax Smart Investment General Partnership

## Visitors Overview



Visitors  
**2,958**

## Content Overview

Pages	Pageviews	% Pageviews
/	5,932	23.33%
/information-resources	1,306	5.14%
/decisions	867	3.41%
/information-privacy	697	2.74%
/information-privacy-guidelines	692	2.72%

## Dashboard

Apr 18, 2010 - May 18, 2010  
Comparing to Site

43.64% Bounce Rate

00:04:08 Avg. Time on Site

Apr 18, 2010 - May 18, 2010  
Comparing to Site

Google Analytics

Google Analytics



# The Mission

The PRP Tax Smart Investment Partnership is a General Partnership that invests primarily in Renewable Energy projects, Oil & Gas drilling partnerships, & Real Estate ventures. The Partnership will invest in a manner that generates a maximum tax efficient return while prioritizing investments that provide an environmental or societal benefit.

The Partnership will also give preference to investments that are incentivized by the current legislature with tax credits or deductions.

Each General Partner will maintain an active vote in the Partnership and will participate in BOTH day to day operational decisions as well as the investment process. The Managing General Partner will be responsible for carrying out the directions of the General Partners in all matters. The Partnership will appoint an investment committee of subject matter experts that will assist the partners in completing due diligence on each investment prior to a vote by all General Partners.

# Partnership Requirements



- All General Partners will be Private Retirement Plan Trusts
- All General Partners will have verifiable income of \$1.5M annually OR a one-time income that creates a taxable income in excess of \$1.5M
- General Partners will be admitted at the sole discretion of the Managing General Partner and its Board of Directors



# Risk Management

- **Vetting** - The MGP will conduct proper due diligence on all potential GP's including but not limited to; Reviewing tax returns, ensuring they have a properly administered PRP plan, interviews, and background checks
- **Indemnification** - Each General Partner will indemnify and hold harmless all other partners from any liabilities and creditors they have outside of the Partnership
- **Insurance** - The Partnership will provide a substantial liability policy that covers all investments and operations of the Partnership

# **Why invest in the Tax Smart Investment General Partnership?**

# The Tax Smart Investment Partnership is a diversified portfolio of investments

In California today we face one of the worst tax environments in the entire world, and it is only going to get worse if the pending legislature makes its way into law at BOTH the Federal and State levels. Californians that earn over \$1M will see income tax rates as high as 56% and capital gains tax rates of 60%!

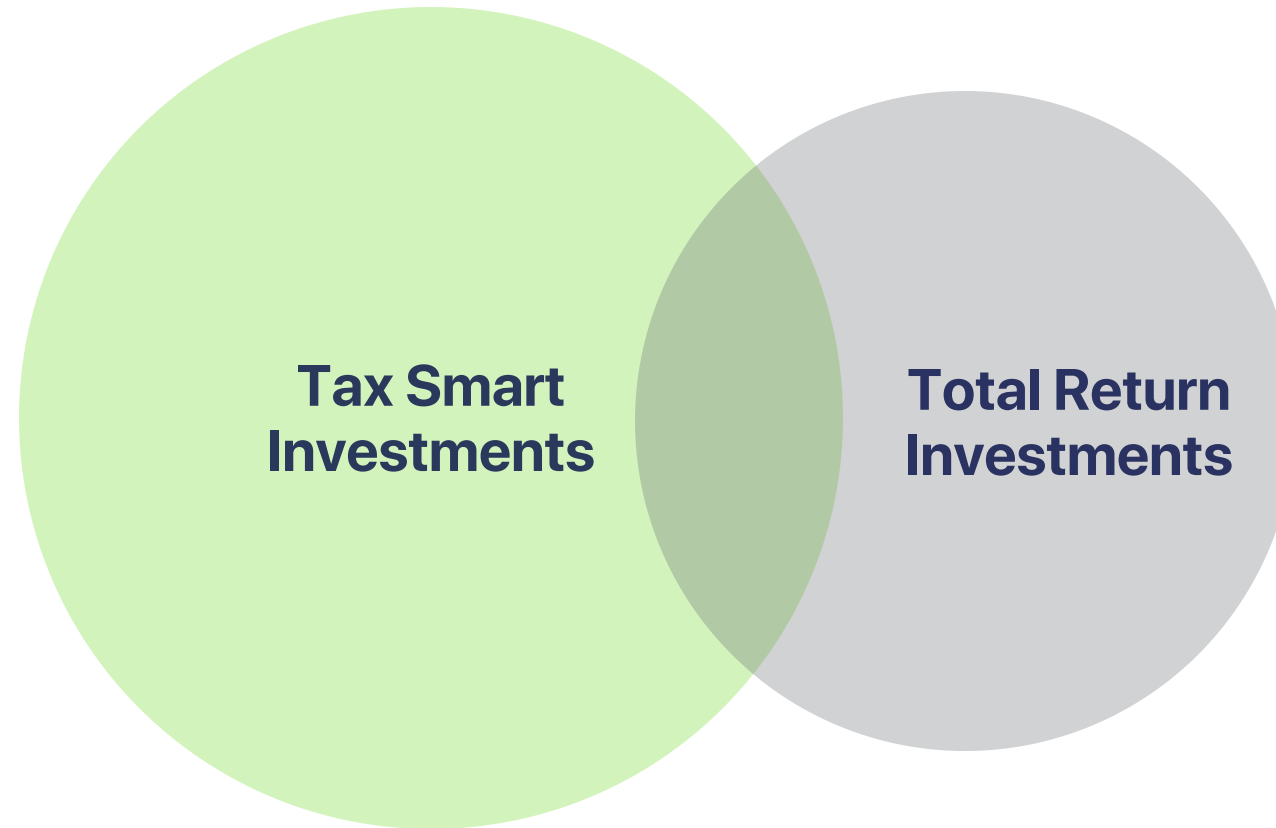
With the right allocation of tax smart investments that will be offered inside the Partnership, our General Partners will be able to use tax deductions and tax credits to reduce their taxable income up to 100% potentially, you read that right...you could potentially eliminate your entire tax bill in a given year with the right amount of investment into the Partnership.

The proposed allocation of investments should provide a combination of tax deductions and tax credits that when applied against your various sources of income, will create a deduction equivalent to 2-2.5X your investment amount.

**\$1M Investment potentially creates a \$2.5M Deduction**

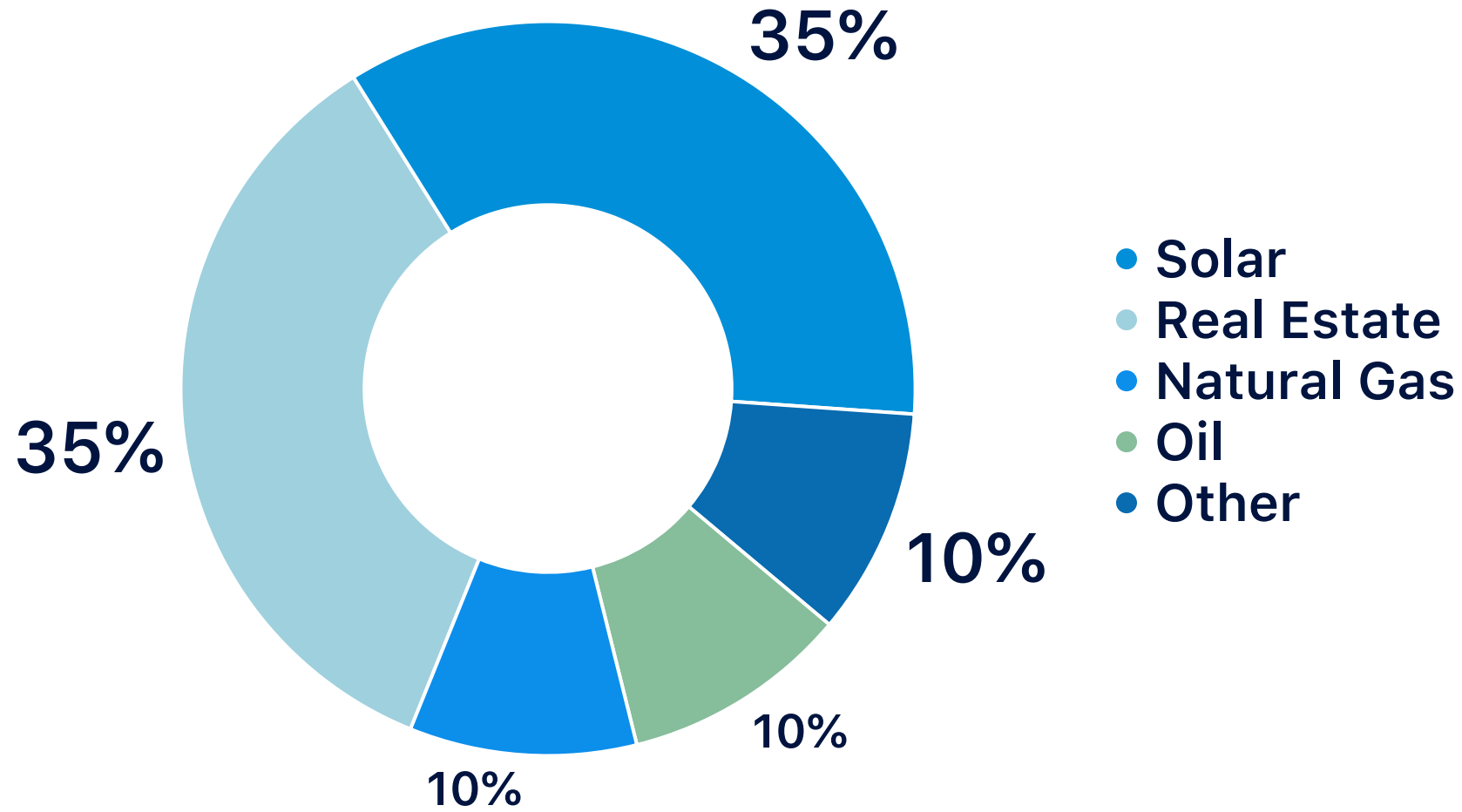


# Optimal Investment



At the Intersection of tax incentives & return of capital

# Proposed Investment Allocation





# Potential Investments



## Solar Projects: 30-35%

- Direct Investments into commercial solar installations
- Leverage maximum 70% (Asset Based Loans Only)
- PPA to be executed with property stakeholders to generate cash flows
- Potential exits from future cash flows via sale of PPA
- Returns are enhanced with Investment Tax credits and bonus depreciation available under current legislature

# Potential Investments



## Sovereign Partners: 15-20%

- Class A office
- Mid-Market Acquisitions
- 5% cash flow
- 7% Preferred
- 40%+ historical IRR since 2002

# Potential Investments



## MDS Energy: 10%

- Natural Gas drilling from Marcellus Shale
- 15-25 year distributions average ~15%
- Investment returns are enhanced with significant tax deductions on initial investment dollars as well as on income received from natural gas

# Potential Investments



## U.S. Energy Development: 10%

- Permian Basin
- Powder River Basin
- Eagle Ford Shale
- 7-15 year income @ 10-20% per year
- Exit option after year 2
- Investment returns are enhanced with significant tax deductions on initial investment dollars as well as on income received from oil

# Potential Investments



## EPUS Global Energy: 10-15%

- Saltwater disposal rigs in Oklahoma
- 10% distributions for 3 years
- Exit from assets in 3-5 years
- Returns are enhanced through bonus depreciation available under current legislature

# Potential Investments



## BoaVida: 15-20%

- Invests in RV parks
- 15% Target IRR
- Annual distributions from 5-11% in perpetuity
- Seeks a return of capital around 5 years
- Investment returns are enhanced with significant tax deductions on initial investment via bonus depreciation available under current legislature

# Potential Investments



## InvestX: 5-10%

- Invests in late stage private equities
- Seeks speculative returns via pre-IPO shares
- Recent opportunities include; Palantir, Hootsuite, Amprius

# Next steps to determine if the Partnership is right for you...



1

Complete a PRP Diagnostic

2

Consult with PRP Tax solutions to determine if your eligible

3

Establish and fund your PRP Trust with Trust-CFO

4

Complete the Tax Smart Investment General Partnership Agreement