

Strong Cash Flow, Immediate Tax Savings, One Investment: Convenience Stores

LEVERAGE LONG-TERM LEASES WITH EXISTING CASH
FLOW, STRUCTURED FOR IMMEDIATE TAX BENEFITS
THAT MAY EXCEED YOUR INITIAL CAPITAL INVESTMENT.



PRIVATE
EQUITY

A proven pathway for sophisticated investors to purchase established income-generating convenience store real estate with existing cash flow, offered through a streamlined, deal-by-deal structure. Each opportunity is sourced through proprietary relationships, thoroughly underwritten, and structured for direct ownership—free from fund constraints, carried interest, or long-term capital lockups.

Ownership Benefits of Established Triple-Net C-Stores



Turnkey Execution

Seamless acquisition process with both recourse and non-recourse debt options – ready to deploy.



Accelerated Depreciation

Capture a substantial portion of the asset's value in immediate expensing, creating significant 2025 tax savings.



Exceptional Tax Leverage

Generate \$1.25–\$1.45 in tax savings for every dollar invested in qualifying NNN properties.



Tax Efficient for Real Estate Professionals & Passive Investors

Use capital earmarked for taxes to purchase cash-flowing real estate, redirecting dollars that would otherwise go to the IRS.

A Straightforward Process

1

Choose from a vetted portfolio of geographically diverse, income-producing stores.

2

Review a full diligence package for your selected store(s), operator, and NNN lease.

3

Choose your financing terms and ownership structure – buyers may qualify with our prearranged lenders.

4

Close in 2025 to begin cash flow and secure your immediate tax benefits.

Project Details

- Gas stations with proven cash flow
- Geographically diverse locations to choose from across the Southern U.S.
- New NNN leases begin at closing
- 20 year duration with two 5-year extensions
- Predefined annual rent increase
- Return economics are net of fees
- Both recourse and non-recourse debt financing available
- Turn key acquisition process
- Available for 1031 exchanges
- Environmental considerations are reviewed and remediated in accordance with EPA guidelines



Representative Deal Profile

Total Purchase Price	\$2,000,000
Your Cash Invested	\$685,000
Operating Income*	\$147,500
Annual Lease Increase	2%
2025 Tax Deduction Generated	\$1,930,000
2025 Tax Savings**	\$885,000
Cost to Offset \$1 of Tax	\$0.77

*Gross lease income as the debt can vary.

**Based on 42% effective tax rate and 100% bonus depreciation on 95% of the purchase price.

Real estate and other risks apply. Past performance—whether actual or indicated by simulated historical tests of strategies—is not a guaranty of future results.

2025 Sample Acquisition & Ownership Illustration

SHOWN BASED ON A PROJECTED SALE IN YEAR 5.

Purchase Price **\$2,051,012**

Equity Required \$685,027

Closing Cost \$23,426

Acquisition Date 10/1/2025

Debt **\$1,342,559**

Interest Rate 6.750%

LTV% 70.0%

DCR 1.20

Year	Benefit Summary			Debt	Exit	Return		
	Tax Savings & Cash Flow, Net	Federal Deduction*	State Deduction**	Debt Service Costs	Proceeds, Net of Debt & Costs***	Annual Benefit, Net After Tax	Cumulative Benefit, Net After Tax	Cumulative MOIC
2025	\$913,121	\$1,926,207	\$1,926,207	\$ (20,417)	-	\$184,252	\$184,252	1.27x
2026	120,815	-	-	(122,500)	-	(1,685)	182,566	1.27x
2027	121,353	-	-	(122,500)	-	(1,147)	181,419	1.26x
2028	121,849	-	-	(122,500)	-	(651)	180,769	1.26x
2029	122,300	-	-	(122,500)	-	(200)	180,568	1.26x
2030	142,220	-	-	(122,500)	\$949,399	44,547	225,116	1.33x

*Amounts are estimated based on a jointly filed federal return with 100% federal bonus depreciation and assumed depreciable basis equal to 95% of the acquisition cost.

**State taxes are estimated based solely on the assumed tax rate and depreciation method shown above. Not inclusive of specific state-by-state tax considerations.

State Tax Assumptions:

State Tax Rate of 5%

First-Year Depreciation % of 100%

***Assumed exit cap rate equal to 7.50% for illustrative purposes.

Disclaimer: This document is for illustration purposes only. It is not tax advice. As with all financial decisions, you should consult with your personal tax advisor to understand how this opportunity may impact you based on all facts and circumstances. Cash flow based on annual 2% escalator. All debt is assumed to be recourse. Performance mentioned is hypothetical. There is no guarantee that any of the returns, projections, tax benefits, or outcomes shown will be achieved in actual investing. Actual performance may vary significantly.