

# Redirect Your Tax Dollars on Passive Income

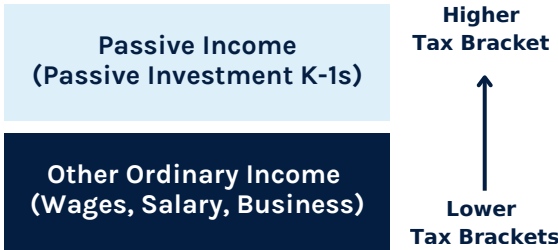
Main Street Solar Fund (MSSF) offers a unique opportunity to invest in federally-incentivized solar projects which create substantial tax benefits that offset taxable passive income for most individuals. The fund aims to return a tax benefit to investors that is greater than the amount invested, primarily through deductible bonus depreciation. Investors may be able to substantially reduce their 2025 taxes on passive income, including reducing or even eliminating some or all of their quarterly estimated payments, depending on how much of their tax liability comes from passive income.

## KEY BENEFITS

- Potential Cash Tax Savings**  
In year one, cash tax savings may exceed your initial investment.
- No Out-of-Pocket Cost to Invest**  
Use tax dollars earmarked to pay taxes on passive income to invest instead.
- Passive Investment in Green Energy**  
Total economic ownership in a green energy income producing asset.

## Tax Planning For Passive Income

Generally there are three types of taxable income- "active" income, portfolio income e.g. from stocks and bonds, and passive income e.g. from K-1 investments. Active income and Portfolio income fill up the lower tax bracket first. Passive income comes last, meaning it is always the highest taxed income for taxpayers. In addition, the net investment income tax generally applies to passive income as well, further increasing the effective tax rate on passive income. Therefore, individuals who have passive income can achieve effective tax savings by using deductions to target offsets to their passive income, such as the Main Street Solar Fund.



### 2025 Taxable Ordinary Income

Passive Income	\$1,000,000
Other Ordinary Income	\$1,000,000

### 2025 Investment & Tax Saving

AMOUNT INVESTED PER \$1 OF TAX OWED:	TOTAL INVESTMENT:	DEPRECIATION PER \$1 INVESTED:	TOTAL DEPRECIATION DEDUCTION:	YEAR ONE RETURN ON INVESTMENT:
\$0.75	\$320,000	\$3.13	\$1,000,000	\$104,000

## Where Do Your Tax Dollars Go: IRS or Opportunity

YEAR 1

All Tax, No Investment  
Taxes Paid to IRS and State



Less Tax, More Value  
Using the MSSF Investment

Solar Fund Benefit  
\$104,000

Invested Tax Dollars  
\$320,000

Remaining Taxes Due on  
Passive Income  
\$34,000

Disclaimer: This illustration is based on a solar project that is representative of projects which are similar to those that the fund intends to ultimately acquire. Tax calculations are based on a jointly-filed tax return; deductions are realized at the highest marginal federal tax rate and a state tax rate of 5% is assumed; 100% federal bonus depreciation and MACRS state depreciation methods are assumed for illustrative purposes. See the Company's Confidential Private Placement Memorandum for a detailed discussion of the various risk factors applicable to the company, and details on fees and expenses applicable to the Fund. Accredited Investors only. Projected returns, as shown, are net of fees and expenses. As with any investment or purchase, consult with your tax professional to understand how these opportunities may impact you based on your personal facts and circumstances. Addicus or its affiliates do not provide tax advice. 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. Full disclaimer: <https://addicusadvisors.com/advisory-disclaimer/>.