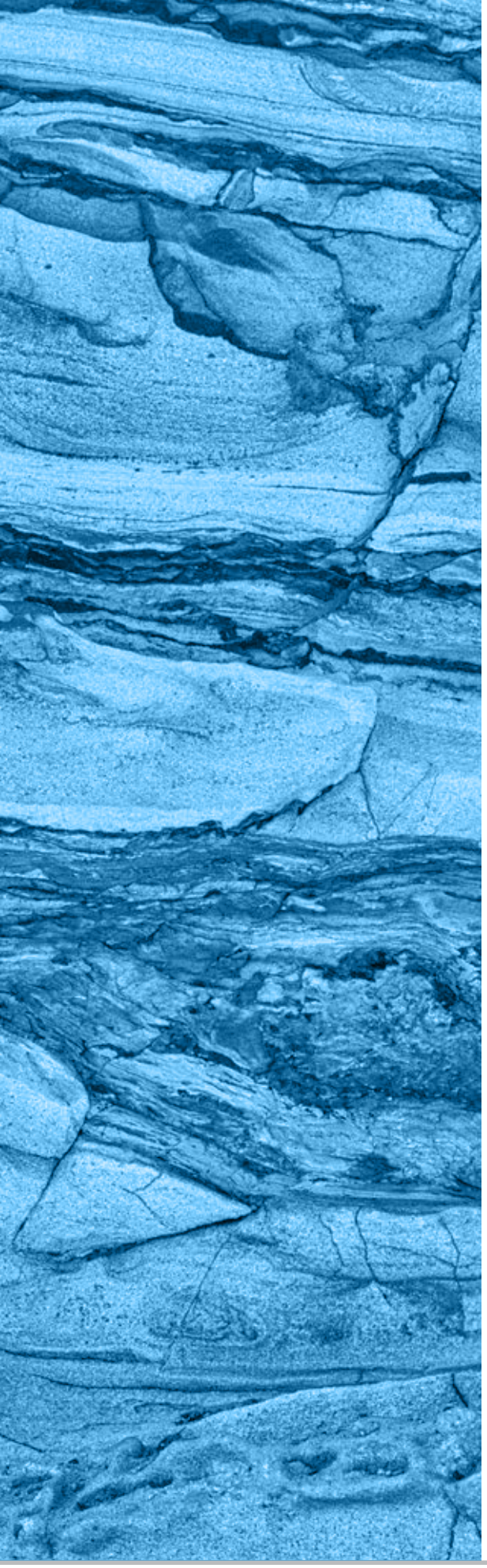
OPTIMUM FORTIS 8 JOINT VENTURE

OKLAHOMA | GULF OF AMERICA



OPTIMUM ENERGY PARTNERS

OPTIMUM ENERGY PARTNERS

Our Management

DERRICK MAY is the President and Chief Executive Officer of Optimum Energy Partners LLC. He completed his undergraduate degree at Oklahoma State University and completed his graduate degree at Southern Methodist University. Mr. May has direct oversight over the executives and day-to-day operations of the company; ensuring that all of the systems, resources, and people are in place to achieve the goals of the company. Derrick brings 17+ years of experience in the oil & gas industry to the company and has extensive expertise across various roles in private equity, investment banking, and company management. Mr. May has helped facilitate energy transactions on both the buy and sell side. In his free time Derrick enjoys playing as many sports as possible, and spending quality time with his wife and three kids above everything else.

CHANCE SMITH is a Co-Founder and Chief Operating Officer of Optimum Energy Partners. Mr Smith is responsible for the operational division of the Company as well as enhancing growth and achieving target objectives. Mr. Smith has over 10 years of experience in the oil & gas industry, most notably as a former founder of Trojan Tubular Services, a prominent oilfield service company. When away from work, Chance enjoys spending time with his family, hunting, and fishing.

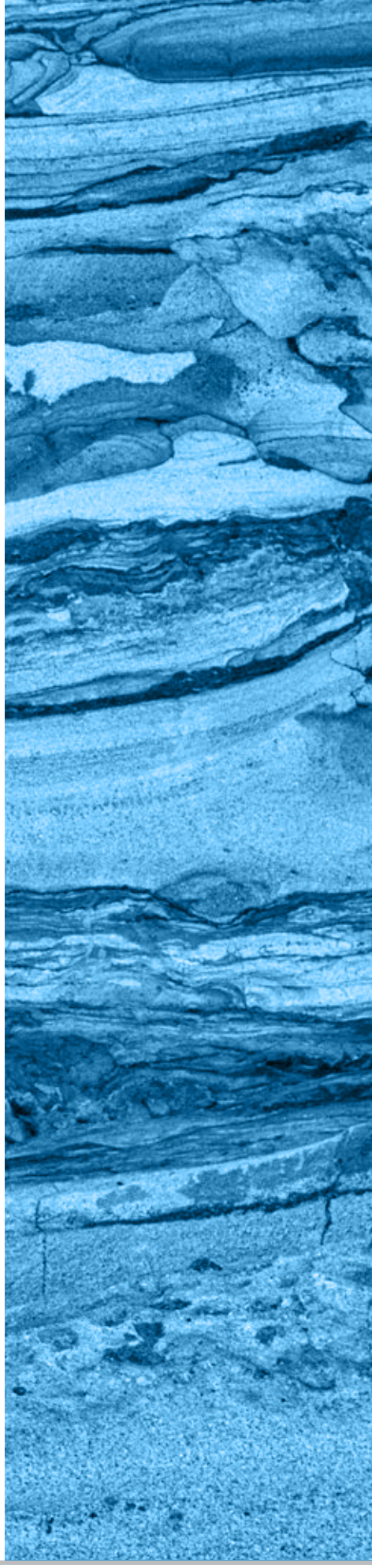
ALEXA MAY is the Corporate Secretary and Executive Assistant at Optimum Energy Partners. She completed her undergraduate degree at Texas Christian University where she was on the pom squad, The Showgirls, for all four years. Miss May assists the executives on a day-to-day basis as well as handles the HR functions of the company and helps to conduct and keep the minutes for Board Meetings. In her free time Alexa enjoys working out, going for walks, and traveling to beaches.

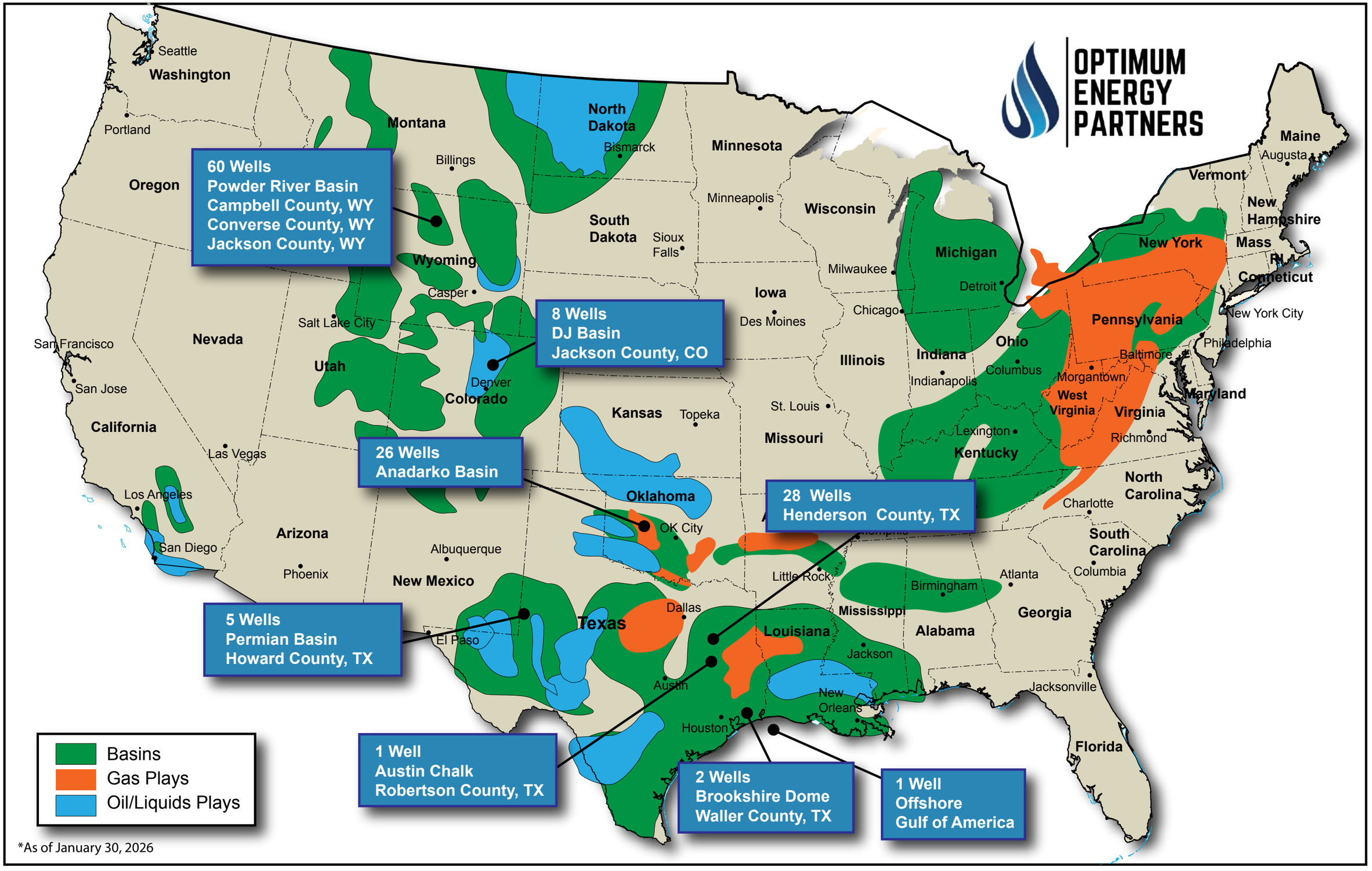
JOEY SHELTON is the Senior Vice President of Business Development – Texas as well as a Co-Founder of Optimum Energy Partners. Mr. Shelton is a devout family man with a lovely wife, Amy, and two sons, Brian and Gunner and daughter, Sadie. Joey began his career in law enforcement and after seven years moved into the oil & gas industry. Joey brings over 10 years of experience in the energy industry and has helped fund over 30 projects domestically. In his spare time you can find him spending time with his family outdoors and fishing.

JOHN GRIFFIN is the Vice President of Business Development - Texas and a Co-Founder of Optimum Energy Partners. Mr. Griffin earned his Bachelor of Marketing from Louisiana Tech University where he also played for the Tech golf team. The opportunity to join a group of proven professionals in the oil and gas sector that have the same vision to deliver quality projects to clients that build long term relationships/friendships made founding OEP a very easy choice for "Griff" and his family. When away from the office Griff enjoys playing golf when he can find the time, but we all know that his favorite way to spend his free time is with his seven-year-old twins Gray and Sophie.

CHRISTOPHER FUSCO is the Vice President of Business Development – New York and a Co-Founder of Optimum Energy Partners. Mr. Fusco was born in Long Island and spent almost a decade working on Wall Street as a licensed broker, advisor. He co-managed a retail trading firm office in New York before diving into the oil & gas industry without looking back. When out of the office, Chris enjoys spending time with this family, especially his two sons. You can often find him fishing, boating, and building relationships across the country.

If you have any questions about any of our personnel , please contact us at 469-678-8899.




OPTIMUM ENERGY PARTNERS
60 Wells
Powder River Basin
Campbell County, WY
Converse County, WY
Jackson County, WY
8 Wells
DJ Basin
Jackson County, CO
26 Wells
Anadarko Basin
28 Wells
Henderson County, TX
5 Wells
Permian Basin
Howard County, TX
1 Well
Austin Chalk
Robertson County, TX
2 Wells
Brookshire Dome
Waller County, TX
1 Well
Offshore
Gulf of America
Basins
Gas Plays
Oil/Liquids Plays
Seattle
Washington
Portland
Oregon
Montana
Billings
North Dakota
Bismarck
Minnesota
Minneapolis
Wisconsin
Michigan
Detroit
Maine
Augusta
Vermont
New Hampshire
Mass
RI
Connecticut
New York
New York City
Philadelphia
Pennsylvania
Baltimore
Maryland
Ohio
Columbus
Indiana
Indianapolis
Morgantown
West Virginia
Virginia
Richmond
Lexington
Kentucky
North Carolina
Charlotte
South Carolina
Columbia
Atlanta
Georgia
Jacksonville
Florida
Alabama
Birmingham
Mississippi
Jackson
Louisiana
New Orleans
Houston
Austin
Dallas
Texas
El Paso
Little Rock
Missouri
St. Louis
Kansas
Topeka
Iowa
Des Moines
Chicago
Milwaukee
South Dakota
Sioux Falls
Wyoming
Casper
Colorado
Denver
Utah
Salt Lake City
Nevada
San Francisco
San Jose
California
Las Vegas
Los Angeles
San Diego
Arizona
Phoenix
Albuquerque
New Mexico
Oklahoma
OK City
*As of January 30, 2026

CONVERSION TABLE

Optimum Fortis 8 Joint Venture

1/4 Unit: $125,000 1/2 Unit: $250,000 1 Unit: $500,000

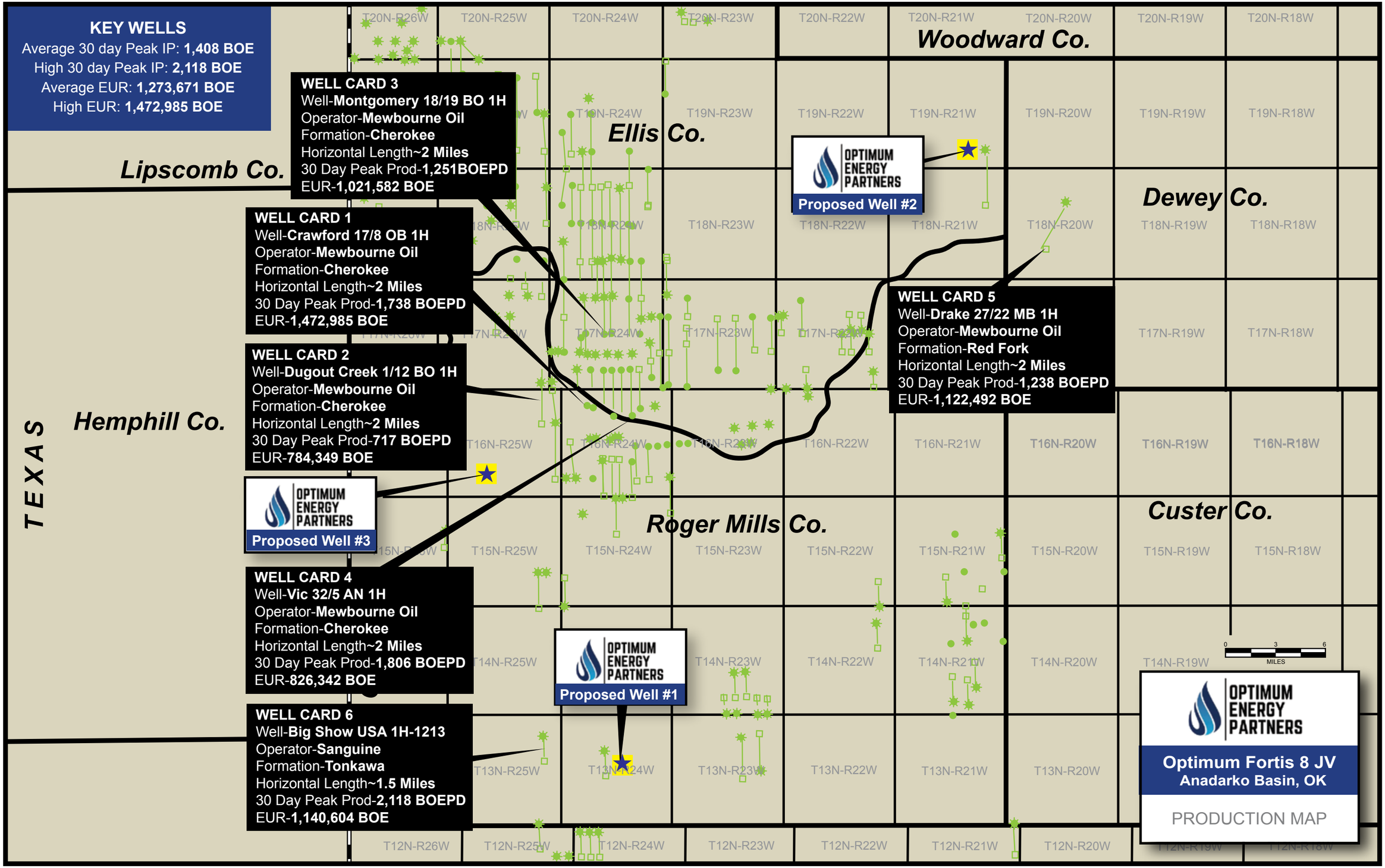
Charter Oak Exploration (1)		Mewbourne Oil Company (2&3)		Camino Natural Resources (4)		Charter Oak Exploration (5)		Continental Resources (6&7)		White Fleet Operating (8)		Optimum Fortis 8 Joint Venture Combined Return Potential
1 Horizontal Well ≈ 2 miles		2 Horizontal Wells ≈ 3 miles each		1 Horizontal Well ≈ 2.5-3 miles		1 Horizontal Well ≈ 2 miles		2 Horizontal Wells ≈ 3 miles each		1 Verical Well ≈ 11,500 feet		
Roger Mills County, Oklahoma		Roger Mills/Ellis County, Oklahoma		Canadian County, Oklahoma		Custer County, Oklahoma		Grady/Caddo County, Oklahoma		Gulf of America		
Price per BOE*	$ 60.00	Price per BOE*	$ 60.00	Price per BOE*	$ 60.00	Price per BOE*	$ 60.00	Price per BOE*	$ 60.00	Price per MCF	$ 5.00	
Severance Taxes	7.5%	Severance Taxes	7.5%	Severance Taxes	7.5%	Severance Taxes	7.5%	Severance Taxes	7.5%	Severance Taxes	7.5%	
Royalties	25%	Royalties	25%	Royalties	25%	Royalties	25%	Royalties	25%	Royalties	25%	
Lease Operating Expenses	$ 7,500/mo	Lease Operating Expenses	$ 20,000/mo	Lease Operating Expenses	$ 20,000/mo	Lease Operating Expenses	$ 7,500/mo	Lease Operating Expenses	$ 7,500/mo	Lease Operating Expenses	$ 150,000/mo	
Working Interest Per Unit	0.0530%	Working Interest Per Unit	0.1061%	Working Interest Per Unit	0.2298%	Working Interest Per Unit	0.1061%	Working Interest Per Unit	0.0707%	Working Interest Per Unit	0.0707%	
Net Revenue Per Unit	0.0398%	Net Revenue Per Unit	0.0796%	Net Revenue Per Unit	0.1724%	Net Revenue Per Unit	0.0796%	Net Revenue Per Unit	0.0530%	Net Revenue Per Unit	0.0530%	
1 UNIT		1 UNIT		1 UNIT		1 UNIT		1 UNIT		1 UNIT		1 UNIT

Turnkey	$500,000		Turnkey	$500,000		Turnkey	$500,000		Turnkey	$500,000		Turnkey	$500,000		Turnkey	$500,000		Turnkey	$500,000	
Daily Production BOE per day	Monthly Income Potential	Annualized Return	Daily Production BOE per day	Monthly Income Potential	Annualized Return	Daily Production BOE per day	Monthly Income Potential	Annualized Return	Daily Production BOE per day	Monthly Income Potential	Annualized Return	Daily Production BOE per day	Monthly Income Potential	Annualized Return	Daily Production MCF per day	Monthly Income Potential	Annualized Return	Combined Monthly Income Potential	Total Annualized Return	Annualized Return + Tax Savings**
2,000	**$1,321**	**3%**	6,000	**$7,926**	**19%**	2,500	**$7,129**	**17%**	2,500	**$3,303**	**8%**	10,000	**$8,825**	**21%**	100,000	**$7,253**	**17%**	**$35,757**	**86%**	**118%**
1,500	**$989**	**2%**	4,000	**$5,277**	**13%**	1,750	**$4,976**	**12%**	1,750	**$2,310**	**6%**	7,500	**$6,618**	**16%**	75,000	**$5,413**	**13%**	**$25,583**	**61%**	**93%**
1,000	**$658**	**2%**	2,000	**$2,628**	**6%**	1,250	**$3,541**	**8%**	1,250	**$1,648**	**4%**	5,000	**$4,410**	**11%**	50,000	**$3,573**	**9%**	**$16,459**	**40%**	**72%**
500	**$327**	**1%**	1,000	**$1,303**	**3%**	750	**$2,106**	**5%**	750	**$985**	**2%**	2,500	**$2,202**	**5%**	25,000	**$1,734**	**4%**	**$8,658**	**21%**	**53%**
0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	**$0**	**0%**	**32%**

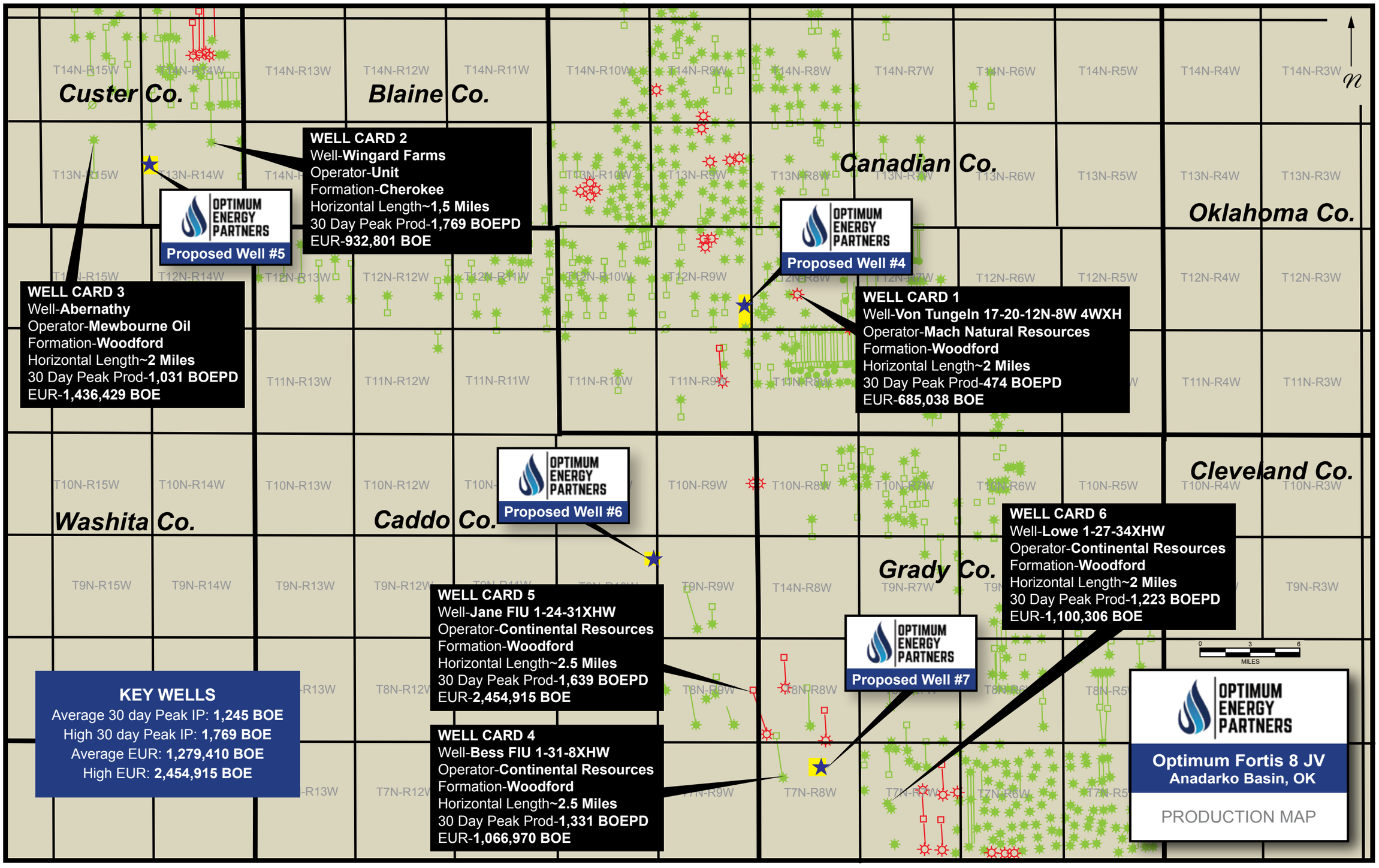
Cumulative BOE	Total Return Potential	Total Payback	Cumulative BOE	Total Return Potential	Total Payback	Cumulative BOE	Total Return Potential	Total Payback	Cumulative BOE	Total Return Potential	Total Payback	Cumulative BOE	Total Return Potential	Total Payback	Cumulative BOE	Total Return Potential	Total Payback	Total Return Potential	Total Payback	Total Payback + Tax Savings**
1,500,000	**$32,637**	**7%**	5,000,000	**$218,215**	**44%**	2,000,000	**$185,811**	**37%**	2,000,000	**$87,350**	**17%**	10,000,000	**$293,712**	**59%**	400,000,000	**$968,432**	**194%**	**$1,786,157**	**357%**	**389%**
1,000,000	**$21,599**	**4%**	3,500,000	**$151,987**	**30%**	1,500,000	**$63,683**	**13%**	1,500,000	**$65,274**	**13%**	7,500,000	**$220,125**	**44%**	300,000,000	**$723,142**	**145%**	**$1,245,809**	**249%**	**281%**
750,000	**$16,080**	**3%**	2,000,000	**$85,759**	**17%**	1,000,000	**$41,607**	**8%**	1,000,000	**$43,198**	**9%**	5,000,000	**$146,538**	**29%**	200,000,000	**$477,852**	**96%**	**$811,032**	**162%**	**194%**
500,000	**$10,561**	**2%**	500,000	**$19,530**	**4%**	500,000	**$19,530**	**4%**	500,000	**$21,121**	**4%**	2,500,000	**$72,951**	**15%**	100,000,000	**$232,562**	**47%**	**$376,255**	**75%**	**107%**
0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	0	**$0**	**0%**	**$0**	**0%**	**32%**

**BOE was calcuated as 20 MCF = 1 BOE* ***Tax Savings assumes a deduction for IDC in year 1 equal to 80% of the investment amount, multipled by a 40% marginal tax rate ($500,000 x .80 x .40 = $160,000)*

Cumulative figures based on a 10 year period. The hypothetical revenue scenarios presented in this conversion table are not financial projections. No assurances can be given regarding the probability or degree of success of the project. They provide, on a hypothetical basis, production values and dollar equivalents based upon various possible levels of production over time. There can be no assurance that any of the production levels will be reached or that the dollar equivalents will be realized. There can be no assurance that wells will produce any oil and/or gas, or will produce at the rates shown. It is possible to encounter dry holes, rapid decline, natural decline, or wells can become commercially unproductive. The table assumes a price per BOE. Oil and gas prices fluctuate on a daily, monthly, and yearly basis. Assuming commercial production is achieved, the price per BOE may increase or decrease during any given month by a substantial amount. In addition, oil and gas production, if any, may fluctuate and may decline during any monthly period.



*Well Card data derived from Enverus as of January 2026 | **BOE was calculated at 20 mcf = 1 boe | ***Past production in nearby wells should not be relied upon to predict production of the Optimum Fortis 8 JV Wells.
There can be no assurance the wells will meet or exceed these past results, or that they will achieve any produciton. These are for illustrative purposes only."



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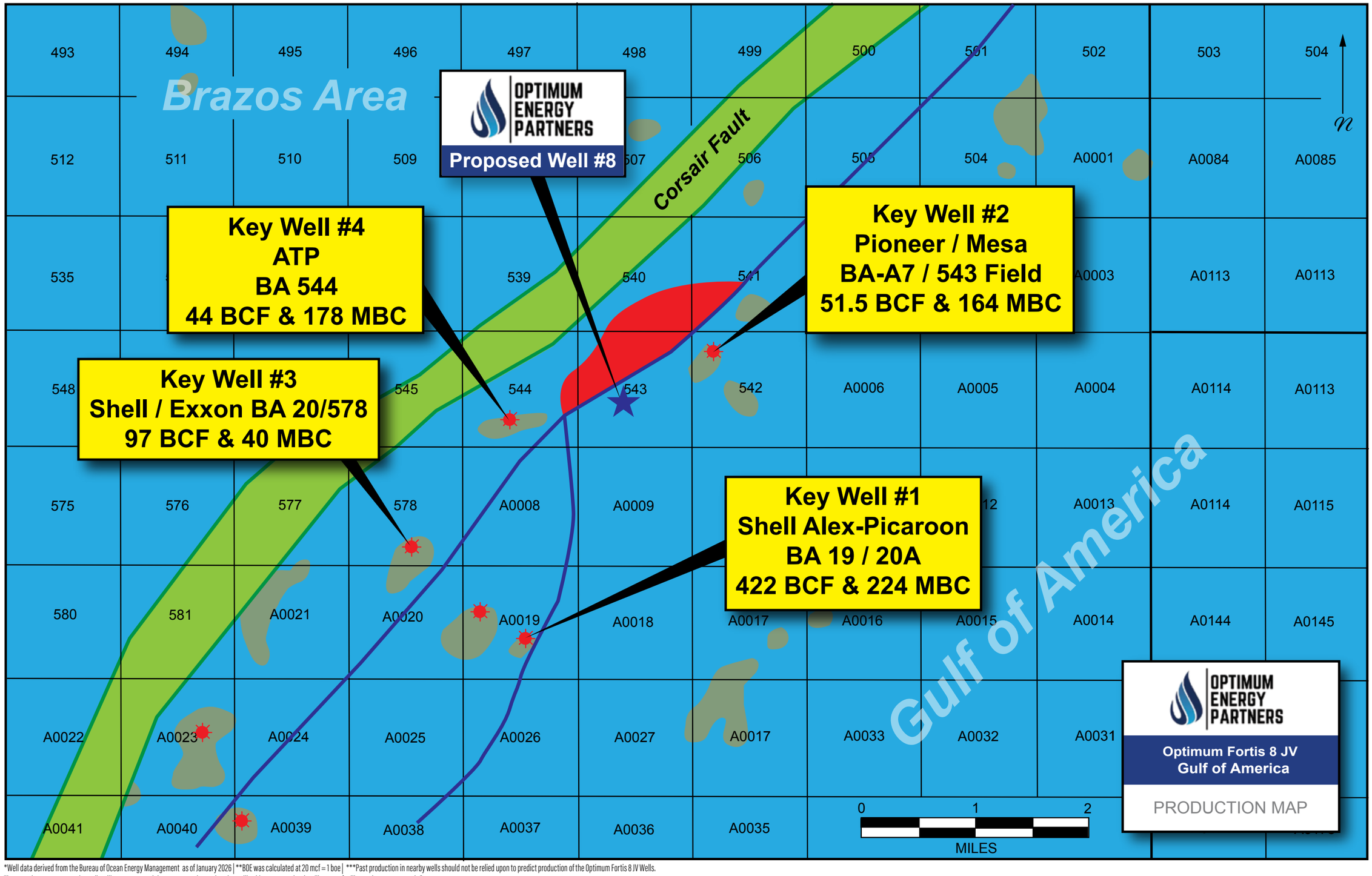
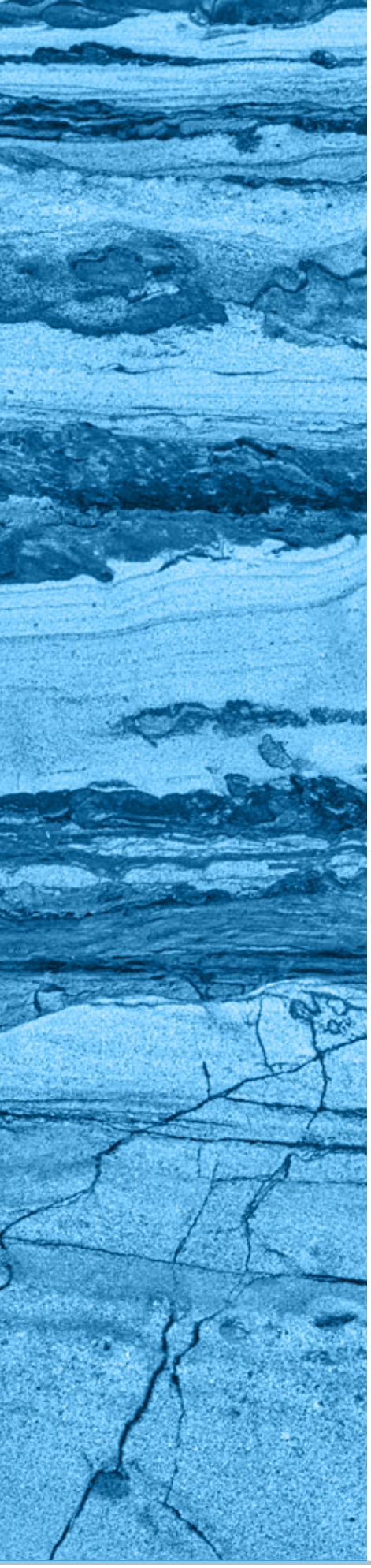


*Well data derived from the Bureau of Ocean Energy Management as of January 2026 | **BOE was calculated at 20 mcf = 1 boe | ***Past production in nearby wells should not be relied upon to predict production of the Optimum Fortis 8 JV Wells. There can be no assurance the wells will meet or exceed these past results, or that they will achieve any production. These are for illustrative purposes only."



OPTIMUM ENERGY PARTNERS

OPTIMUM FORTIS 8 JV GEOLOGIC SUMMARY

DEWEY COUNTY, OK

THE REDFORK FORMATION

The Middle Pennsylvanian Age (318.1 to 307.2 million years old) Cherokee Group is productive throughout most of Oklahoma. This area includes the Anadarko Basin and the adjacent shelf areas of south-central and northern Oklahoma. The Cherokee Group is one of the most active oil and gas plays in the Anadarko Basin, having produced over 1.2 trillion cubic feet of gas to date. In 1992, the Cherokee Group was estimated to have 1.04 trillion cubic feet of untapped natural gas reserves. Currently, since applying horizontal drilling and fracking techniques to the Cherokee Group, including the Cherokee Shale, it has also become a significant producer of natural gas liquids and oil.

The Red Fork Formation is the deepest productive member of the Cherokee Group, with the primary development area located in the western Anadarko Basin, and has a predicted reserve of 876 billion cubic feet of gas. This area is centered in four counties in western Oklahoma: Beckham, Custer, Roger Mills, and Washita counties. These counties sit structurally on a massive monocline that dips southwestward into the deep interval of the Anadarko Basin, the deepest Phanerozoic sedimentary basin in North America.

The first Red Fork well was discovered on June 24, 1901, in Red Fork, Oklahoma, four miles south of Tulsa, just across the Arkansas River. The well was the Wick and Heydrick, Sue A. Bland No. 1, and shot oil thirty feet into the air from a zone at 537 feet. This well was nicknamed the "Red Fork Gusher" and led to the discovery of the Glenn Pool Field. The development of this field caused Tulsa to be defined as the "Oil Capital of the World."

The Red Fork Formation, which composes most of the lower portion of the Cherokee Group in west-central Oklahoma, is informally divided into lower, middle, and upper sand members. It is a sand-rich combination of fluvial, deltaic, and turbidite facies. These Red Fork Sandstones consist of fluvial-channel, fluvial-deltaic, and submarine sand deposits and are currently one of the primary drilling targets for the Cherokee Group in the four-county area. The Red Fork Sandstones are typically very fine to fine-grained sandstones, and pure quartz constitutes 58 to 70 percent of the total volume. The average porosity is 9 percent but trends to 10 percent and greater in Roger Mills County. The trapping mechanism for the Red Fork Sandstones in primarily stratigraphic.

Roger Mills County is experiencing a recent surge of interest and activity in the Cherokee Group. A great deal of the focus is in north-central Roger Mills County around the town of Crawford, Oklahoma, just south of the Canadian River. Several horizontal wells have been drilled in the area with true vertical depths ranging from 9,000 to 10,900 feet, with horizontal laterals ranging from 9,176 to 11,143 feet. These wells have seen initial daily production averages from 2,412 to 13,311 mcf of gas per day, along with 538 to 950 barrels of oil per day.

Clif and Ronette Cornelison, Geologists/Well-Tech

GLOSSARY

BBL – One barrel of oil; 1 barrel = 35 Imperial gallons (approx.), or 159 liters (approx.)

MCF – Thousand cubic feet of gas

BCF – Billion cubic feet of gas; 1 bcf = 0.83 million tons of oil equivalent

BOE – Barrels of oil equivalent which for this example represents 20 mcf = 1 boe

IP – Initial Production

EUR – Estimated Ultimate Recovery, the total volume of hydrocarbons (oil, gas, and natural gas liquids) expected to be economically produced from a well over its entire lifetime

Spud – The operation of drilling the first part of a new well

Severance Taxes – state-level excise taxes imposed on the extraction of non-renewable natural resources, such as crude oil and natural gas, calculated based on the volume or market value of the resources removed from the ground

Royalties – fractional, cost-free shares of production or revenue paid to mineral owners (lessors) by operators (lessees) for the right to extract resources

Lease Operating Expenses – recurring costs to maintain and operate producing wells, covering labor, power, maintenance, chemicals, water disposal, insurance, and compliance, but excluding major capital costs like drilling or acquisition

Working Interest – an ownership share in a lease that gives the holder the right to explore, drill, and produce hydrocarbons, obligating them to pay a portion of the costs in exchange for a share of the revenue

Net Revenue Interest – percentage share of production revenue an owner (working interest or royalty owner) actually receives after all lease burdens, such as royalties and overriding royalties, are deducted. It represents the net share of production, whereas the working interest holder bears all operational costs

IDC – Intangible Drilling Costs (IDCs) are expenses for labor, fuel, repairs, hauling, and supplies associated with drilling and preparing domestic oil and gas wells for production

BOEPD – a standard unit in the oil and gas industry that combines oil and natural gas production into a single, daily, volumetric measure based on energy content

MBC – thousand barrels of condensate. Condensate is a low-density, high-API gravity liquid hydrocarbon that forms from natural gas when pressure and temperature drop below the dew point, often referred to as "natural gasoline"

Oil: A Big Investment with Big Tax Breaks

BY MARK P. CUSSEN

When it comes to tax-advantaged investments for wealthy or sophisticated investors, one commodity continues to stand alone above all others: oil. With the U.S. government's backing, domestic energy production has created a litany of tax incentives for both investors and small producers, and oil is no exception.

KEY TAKEAWAYS

- Several major tax benefits are available for oil and gas companies and investors that are found nowhere else in the tax code.
- Tangible costs, which pertain to the actual direct cost of the drilling equipment are 100% deductible but must be depreciated over seven years.
- Intangible drilling costs generally constitute 65-80% of the total cost of drilling a well and are 100% deductible in the year incurred.
- Lease operating costs and all administrative, legal, and accounting expenses can also be deducted over the life of the lease.

How Oil Tax Benefits Work

Several major tax benefits are available for oil and gas investors that are found nowhere else in the tax code. Below, we cover the benefits of tax-advantaged oil investments and how you can use them to fire up your portfolio. The main tax benefits of investing in oil include:

Intangible Drilling Costs

Intangible drilling costs include everything but the actual drilling equipment. Labor, chemicals, mud, grease, and other miscellaneous items necessary for drilling are considered intangible. These expenses generally constitute 60-80% of the total cost of drilling a well and are 100% deductible in the year incurred. For example, if it costs $300,000 to drill a well, and if it were determined that 75% of that cost would be considered intangible, the investor would receive a current deduction of $225,000. Furthermore, it doesn't matter whether the well actually produces or even strikes oil. As long as it starts to operate by March 31 of the following year, the deductions will be allowed.

Tangible Drilling Costs

Tangible costs pertain to the actual direct cost of the drilling equipment. These expenses are also 100% deductible but must be depreciated over seven years. Therefore, in the example above, the remaining $75,000 could be written off according to a seven-year schedule.

Active vs. Passive Income

The tax code specifies that a working interest (as opposed to a royalty interest) in an oil and gas well is not considered to be a passive activity. This means that all net losses are active income incurred in conjunction with well-head production and can be offset against other forms of income such as wages, interest and capital gains.

Small Producer Tax Exemptions

This is perhaps the most enticing tax break for small producers and investors. This incentive, which is commonly known as the "depletion allowance," excludes from taxation 15% of all gross income from oil and gas wells. This special advantage is limited solely to small companies and investors. Any company that produces or refines more than 50,000 barrels of oil per day is ineligible. Entities that own more than 1,000 barrels of oil per day, or 6 million cubic feet of gas per day, are excluded as well.

Lease Costs

These include the purchase of lease and mineral rights, lease operating costs and all administrative, legal, and accounting expenses. These expenses must be capitalized and deducted over the life of the lease via the depletion allowance.

Alternative Minimum Tax

All excess intangible drilling costs have been specifically exempted as a "preference item" on the alternative minimum tax (AMT) return. The AMT was established to ensure that taxpayers paid a minimum or their "fair share" of taxes by recalculating the income tax owed, adding back specific preferential tax deductions or items.

Oil Tax Breaks and Energy Infrastructure Development

The list of tax breaks effectively illustrates how serious the U.S. government is about developing the domestic energy infrastructure. Perhaps most telling is the fact that there are no income or net worth limitations of any kind other than what is listed above (i.e., the small producer limit).

Therefore, even the wealthiest investors could invest directly in oil and gas and receive all of the benefits listed above, as long as they limit their ownership to 1,000 barrels of oil per day. Virtually, no other investment category in America can compete with the smorgasbord of tax breaks that are available to the oil and gas industry.

Investment Options in Oil and Gas

Several different avenues are available for oil and gas investors. These can be broken down into four major categories: mutual funds, partnerships, royalty interests, and working interests. Each has a different risk level and separate rules for taxation.

Mutual Funds

The mutual fund investment method contains the least amount of risk for the investor since mutual funds invest in a basket of securities. However, the mutual fund investment does not provide any of the tax benefits listed above. Investors will pay tax on all dividends and capital gains, just as they would with other funds.

Partnerships

Several forms of partnerships can be used for oil and gas investments. Limited partnerships are the most common, as they limit the liability of the entire producing project to the amount of the partner's investment. These are sold as securities and must be registered with the Securities and Exchange Commission (SEC). The tax incentives listed above are available on a pass-through basis. The partner will receive a Form K-1 each year detailing his or her share of the revenue and expenses.

Royalties

Royalties are the compensation received by those who own the land where oil and gas wells are drilled. Royalty income comes "off the top" of the gross revenue generated from the wells. Landowners typically receive anywhere from 12% to 20% of the gross production–obviously, owning land that contains oil and gas reserves can be extremely profitable.

Furthermore, landowners assume no liability of any kind relating to the leases or wells. However, landowners also are not eligible for any of the tax benefits enjoyed by those who own working or partnership interests. All royalty income is reportable on Schedule E of Form 1040.

Working Interests

Working interests is by far the riskiest and most involved way to participate in an oil and gas investment. Working interests allow investors a percentage of ownership whereby they participate in drilling activities. Working interests is also called operating interests.

All income received in this form is reportable on Schedule C of the 1040. Although it is considered self-employment income and is subject to self-employment tax, most investors who participate in this capacity already have incomes that exceed the taxable wage base for Social Security.

Working interests are not considered to be securities and therefore require no license to sell. This type of arrangement is similar to a general partnership in that each participant has unlimited liability. Working interests can quite often be bought and sold by a gentleman's agreement.

Net Revenue Interest (NRI) and Oil Taxation

For any given project, regardless of how the income is ultimately distributed to the investors, production is broken down into gross and net revenue. Gross revenue is simply the number of barrels of oil or cubic feet of gas per day that are produced, while net revenue subtracts both the royalties paid to the landowners and the severance tax on minerals that is assessed by most states. The value of a royalty or working interest in a project is generally quantified as a multiple of the number of barrels of oil or cubic feet of gas produced each day.

For example, if a project is producing 10 barrels of oil per day and the going market rate is $35,000 per barrel–this number varies constantly due to several factors–then the wholesale cost of the project will be $350,000.

Now assume that the price of oil is $60 a barrel, severance taxes are 7.5% and the net revenue interest–the working interest percentage received after royalties have been paid–is 80%. The wells are currently pumping out 10 barrels of oil per day, which comes to $600 per day of gross production. Multiply this by 30 days–the number usually used to compute monthly production–and the project is posting gross revenue of $18,000 per month. Then, to compute net revenue, we subtract 20% of $18,000, which brings us to $14,400.

Then the severance tax is paid, which will be 7.5% of $14,400 (Note: Landowners must pay this tax on their royalty income as well). This brings the net revenue to about $13,320 per month or about $159,840 per year. But all operating expenses plus any additional drilling costs must be paid out of this income as well. As a result, the project owner may only receive $125,000 in income from the project per year, assuming no new wells are drilled. Of course, if new wells are drilled, they will provide a substantial tax deduction plus additional production for the project.

The Bottom Line

From a tax perspective, oil and gas investments have never looked better. Of course, they are not suitable for everyone, as drilling for oil and gas can be a risky proposition. Therefore, the SEC requires that investors for many oil and gas partnerships be accredited, which means that they meet certain income and net worth requirements. But for those who qualify, participation in an independent oil and gas project can provide strong returns on a tax-advantaged basis.

See tax risks in memorandum.

Note: This article should not be considered tax advice of the company. It is included for informational purposes only. Investors are encouraged to seek tax advice from their own tax professionals when considering the tax risks and potential benefits involved in investing in the company.

**This article can be found at https://www.investopedia.com/articles/07/oil-tax-break.asp and is dated July 25 2023*

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