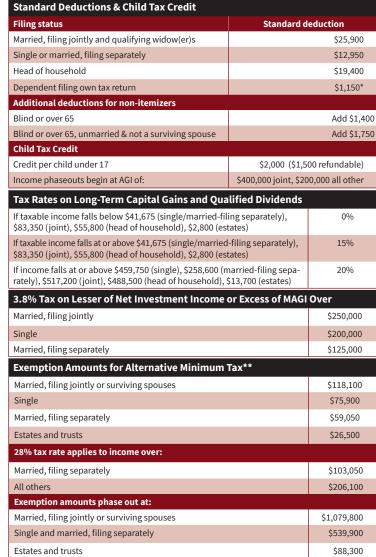
KEY FINANCIAL DATA

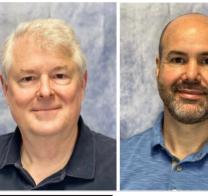
2022 Tax Rate Sch	edule			
Taxable income (\$)	Base amount of tax (\$)	Plus	Marginal tax rate	Of the amount over (\$)
Single	l			
0 to 10,275		+	10.0	
10,276 to 41,775	1,027.50	+	12.0	10,275.00
41,776 to 89,075	4,807.50	+	22.0	41,775.00
89,076 to 170,050	15,213.50	+	24.0	89,075.00
170,051 to 215,950	34,647.50	+	32.0	170,050.00
215,951 to 539,900	49,335.50	+	35.0	215,950.00
Over 539,900	162,718.00	+	37.0	539,900.00
Married filing jointly	and surviving sp	ouses		
0 to 20,550		+	10.0	
20,551 to 83,550	2,055.00	+	12.0	20,550.00
83,551 to 178,150	9,615.00	+	22.0	83,550.00
178,151 to 340,100	30,427.00	+	24.0	178,150.00
340,101 to 431,900	69,295.00	+	32.0	340,100.00
431,901 to 647,850	98,671.00	+	35.0	431,900.00
Over 647,850	174,253.50	+	37.0	647,850.00
Head of household				
0 to 14,650		+	10.0	
14,651 to 55,900	1,465.00	+	12.0	14,650.00
55,901 to 89,050	6,415.00	+	22.0	55,900.00
89,051 to 170,050	13,708.00	+	24.0	89,050.00
170,051 to 215,950	33,148.00	+	32.0	170,050.00
215,951 to 539,900	47,836.00	+	35.0	215,950.00
Over 539,900	161,218.50	+	37.0	539,900.00
Married filing separa	tely			
0 to 10,275		+	10.0	
10,276 to 41,775	1,027.50	+	12.0	10,275.00
41,776 to 89,075	4,807.50	+	22.0	41,775.00
89,076 to 170,050	15,213.50	+	24.0	89,075.00
170,051 to 215,950	34,647.50	+	32.0	170,050.00
215,951 to 323,925	49,335.50	+	35.0	215,950.00
Over 323,925	87,126.75	+	37.0	323,925.00
Estates and trusts				
0 to 2,750		+	10.0	
2,751 to 9,850	275.00	+	24.0	2,750.00
9,851 to 13,450	1,979.00	+	35.0	9,850.00
Over 13,450	3,239.00	+	37.0	13,450.00

Joseph Zinsel & Scott Capace Managing Partners Open Source Investments LLC

2160 8th Street Suite B Mandeville, LA 70471 985-231-0808 service@opensourceinvestments.com

www.opensourceinvestments.com







OPEN SOURCE

Maximum estate, gift & G	40%	
Estate, gift & GST exclusi	\$12,060,000	
Gift tax annual exclusion	\$16,000	
Exclusion on gifts to non	\$164,000	
Education Credits, D	eductions, and Distril	outions
Credit/Deduction/ Account	Maximum credit/ deduction/ distribution	Income phaseou begin at AGI of
American Opportunity Tax Credit/Hope	\$2,500 credit	\$160,000 joint \$80,000 all other
Lifetime learning credit	\$2,000 credit	\$160,000 joint \$80,000 all other
Savings bond interest tax-free if used for education	Deduction limited to amount of qualified expenses	\$128,650 joint \$85,800 all other
Coverdell	\$2,000 maximum; not deductible	\$190,000 joint \$95,000 all other
529 plan (K-12)	\$10,000 distribution	None
529 plan (Higher Ed.) †	Distribution limited to amount of qualified expenses	None
Tax Deadlines		
January 18 – 4th installn	nent of the previous year's	estimated taxes due
of 2022 taxes due. Last d contribute to: Roth or tra 2021 (unless tax filing de	line, or request extension ay to file amended return aditional IRA for 2021; HSA adline has been extended	for 2018. Last day to for 2021; Keogh or SI
	nt of estimated taxes due	
	allment of estimated taxes	
to contribute to SEP or K	due for those who reques leogh for 2021 if extension	was filed.
complete transactions fo plan for 2022; 4) establis 2022 contributions to en	to: 1) pay expenses for iter or capital gains or losses; 3 h and fund a solo 401(k) fo nployer-sponsored 401(k) d qualified plans to avoid) establish a Keogh or 2021; 5) complete plans; 6) correct exce

* Indexed for inflation and scheduled to sunset at the end of 2025.

† \$10,000 lifetime 529 distribution can be applied to student loan debt.

Copyright @ 2022 Horsesmouth, LLC. All Rights Reserved.

License #: 5307897 Reprint Licensee: Joseph Zinsel & Scott Capace

Horsesmouth is an independent organization providing unique, unbiased insight into the critical issues facing financial professionals and their clients. Horsesmouth, LLC is not affiliated with the reprint licensee or any of its affiliates.