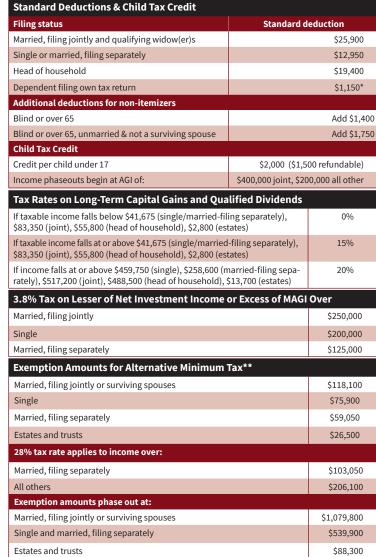
KEY FINANCIAL DATA

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

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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.

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