



2022 TAX POCKET GUIDE
Comprehensive Edition

TABLES • RATES • GRAPHS • CHARTS

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HOW THIS REFERENCE TOOL CAN HELP YOU:

In order to predict with some measure of accuracy the amount you may owe in taxes, you need to have a broad cross section of tax rates, percentages, exemptions, and deductions. Once you understand the potential bottom line (or amount owed), you can establish an intelligent approach that will help minimize your tax obligation.

There are several strategies that might help you accomplish the goal of minimizing taxes in a specific year. Those strategies may include potentially shifting income to the following year, deciding if filing a joint or individual tax return is best, maximizing contributions to tax deductible retirement plans such as a 401K or an IRA, or taking capital losses.

There have been two major pieces of legislation passed in 2021; The American Rescue Plan Act and The Consolidated Appropriations Act of 2021. Both acts may have a significant impact on your personal and business tax obligation. In addition, the rise of inflation is an unseen tax that affects everyone, some however, more than others.

We are always here to help you make decisions that will have a positive effect on your financial condition. Please reach out anytime you need advice or consultation.

2022 INDIVIDUAL INCOME TAX RATES*

Married, Filing Jointly or Surviving Spouse

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 20,550	..... 10%	\$ 0
\$ 20,551 – \$ 83,550	\$ 2,055 + 12%	\$ 20,550
\$ 83,551 – \$ 178,150	\$ 9,615 + 22%	\$ 83,550
\$ 178,151 – \$ 340,100	\$ 30,427 + 24%	\$ 178,150
\$ 340,101 – \$ 431,900	\$ 69,295 + 32%	\$ 340,100
\$ 431,901 – \$ 647,850	\$ 98,671 + 35%	\$ 431,900
\$ 647,851 and above	\$ 174,253 + 37%	\$647,850, filing

Married, Filing Separately

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 10,275	..... 10%	\$ 0
\$ 10,276 – \$ 41,775	\$ 1,028 + 12%	\$ 10,275
\$ 41,776 – \$ 89,075	\$ 4,808 + 22%	\$ 41,775
\$ 89,076 – \$ 170,050	\$ 15,214 + 24%	\$ 89,075
\$ 170,051 – \$ 215,950	\$ 34,648 + 32%	\$ 170,050
\$ 215,951 – \$ 323,925	\$ 49,336 + 35%	\$ 215,950
\$ 323,926 and above	\$ 86,127 + 37%	\$ 323,925

Single

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 10,275	..... 10%	\$ 0
\$ 10,276 – \$ 41,775	\$ 1,028 + 12%	\$ 10,275
\$ 41,776 – \$ 89,075	\$ 4,808 + 22%	\$ 41,775
\$ 89,076 – \$ 170,050	\$ 15,214 + 24%	\$ 89,075
\$ 170,051 – \$ 215,950	\$ 34,647 + 32%	\$ 170,050
\$ 215,951 – \$ 539,900	\$ 49,334 + 35%	\$ 215,950
\$ 539,901 and above	\$ 162,716 + 37%	\$ 539,900

Head of Household

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 14,650	..... 10%	\$ 0
\$ 14,651 – \$ 55,900	\$ 1,465 + 12%	\$ 14,650
\$ 55,901 – \$ 89,050	\$ 6,415 + 22%	\$ 55,900
\$ 89,051 – \$ 170,050	\$ 13,708 + 24%	\$ 89,050
\$ 170,051 – \$ 215,950	\$ 33,149 + 32%	\$ 170,050
\$ 215,951 – \$ 539,900	\$ 47,837 + 35%	\$ 215,950
\$ 539,901 and above	\$ 162,218 + 37%	\$ 539,900

The 2022 tax rate on qualified dividends is 0%, 15% or 20%, (plus a 3.8% Medicare Surtax on the 20% bracket) depending on your taxable income and filing status.

Note: TAX AMOUNTS HAVE BEEN ROUNDED UP

PERSONAL EXEMPTIONS

	2018 – 2025	2017
Deduction for each taxpayer, spouse, and dependent *	\$0	\$ 4,050
There is an AGI phaseout beginning at:		
Married, filing jointly	\$0	\$ 313,800
Married, filing separately	\$0	\$ 156,900
Single	\$0	\$ 261,500
Head of household	\$0	\$ 287,650

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* There are no personal exemption amounts for 2018 through 2025.

2021 INDIVIDUAL INCOME TAX RATES*

Married, Filing Jointly and Surviving Spouse

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 19,900	.....10%	\$ 0
\$ 19,901 – \$ 81,050	\$ 1,990 + 12%	\$ 19,900
\$ 81,051 – \$ 172,750	\$ 9,328 + 22%	\$ 81,050
\$ 172,751 – \$ 329,850	\$ 29,502 + 24%	\$ 172,750
\$ 329,851 – \$ 418,850	\$ 67,206 + 32%	\$ 329,850
\$ 418,851 – \$ 628,300	\$ 95,686 + 35%	\$ 418,850
\$ 628,301 and above	\$168,993.50 + 37%	\$ 628,300

Married, Filing Separately

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 9,950	.....10%	\$ 0
\$ 9,951 – \$ 40,525	\$ 995 + 12%	\$ 9,950
\$ 40,526 – \$ 86,375	\$ 4,664 + 22%	\$ 40,525
\$ 86,376 – \$ 164,925	\$ 14,751 + 24%	\$ 86,375
\$ 164,926 – \$ 209,425	\$ 33,603 + 32%	\$ 164,925
\$ 209,426 – \$ 314,150	\$ 47,843 + 35%	\$ 209,425
\$ 314,151 and above	\$84,496.75 + 37%	\$ 314,150

Single

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 9,950	.....10%	\$ 0
\$ 9,951 – \$ 40,525	\$ 995 + 12%	\$ 9,950
\$ 40,526 – \$ 86,375	\$ 4,664 + 22%	\$ 40,525
\$ 86,376 – \$ 164,925	\$ 14,751 + 24%	\$ 86,375
\$ 164,926 – \$ 209,425	\$ 33,603 + 32%	\$ 164,925
\$ 209,426 – \$ 523,600	\$ 47,843 + 35%	\$ 209,425
\$ 523,601 and above	\$157,804.25 + 37%	\$ 523,600

Head of Household

If Taxable Income Is Between:	Your Tax Is:	Of Amount Over:
\$ 0 – \$ 14,200	.....10%	\$ 0
\$ 14,201 – \$ 54,200	\$ 1,420 + 12%	\$ 14,200
\$ 54,201 – \$ 86,350	\$ 6,220 + 22%	\$ 54,200
\$ 86,351 – \$ 164,900	\$ 13,293 + 24%	\$ 86,350
\$ 164,901 – \$ 209,400	\$ 32,145 + 32%	\$ 164,900
\$ 209,401 – \$ 523,600	\$ 46,385 + 35%	\$ 209,400
\$ 523,601 and above	\$ 156,355 + 37%	\$ 523,600

2021 Qualified Dividend Income 15%* (0% for lower tax brackets)

*Individuals in the top tax bracket will pay 23.8% (20% plus a 3.8% Medicare surtax).

Note: Tax amounts have been rounded up to nearest dollar.

STANDARD DEDUCTIONS

	2022	2021
Married, filing jointly	\$ 25,900	\$ 25,100
Single/married, filing separately	\$ 12,950	\$ 12,550
Head of household	\$ 19,400	\$ 18,800
Additional — blind or elderly		

If you're at least 65 years old or blind, you can claim an additional standard deduction of \$1,400 in 2022 (\$1,750 if you're claiming the single or head of household filing status).

If you're both 65 or older and blind, the additional deduction amount is doubled.

2022 ALTERNATIVE MINIMUM TAX

The Alternative Minimum Tax (AMT) was created in the 1960s to prevent high-income taxpayers from avoiding the individual income tax. This parallel tax income system requires high-income taxpayers to calculate their tax bill twice: once under the ordinary income tax system and again under the AMT. The taxpayer then needs to pay the higher of the two.

The AMT uses an alternative definition of taxable income called Alternative Minimum Taxable Income (AMTI). To prevent low- and middle-income taxpayers from being subject to the AMT, taxpayers are allowed to exempt a significant amount of their income from AMTI. However, this exemption phases out for high-income taxpayers. The AMT is levied at two rates: 26 percent and 28 percent.

Tax Brackets

AMT Income	Tax
Up to \$206,100*	26%
Over \$206,100	28%

*\$103,050 if married filing separately

AMT Exemption

	Exemption	Phased out on excess over
Married filing joint and surviving spouse	\$118,100	\$1,079,800
Unmarried individual	\$75,900	\$539,900
Married filing separately	\$59,050	\$539,900

CAPITAL GAINS AND LOSSES AND DIVIDENDS

The taxation of dividends and capital gains is one of the most controversial issues in public finance. Corporations must pay corporate income taxes on profits before they distribute dividends to shareholders, and shareholders pay an additional, individual-level tax on those amounts. Imposing two layers of taxation on corporate income can result in a total tax rate on capital income from corporations that is substantially higher than the rate on other types of income.

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	Long-term capital gain rate (longer than one year)		
	0%*	15%*	20%*
Single	\$0-\$41,675	\$41,676-\$459,750	\$459,751+
Married filing jointly and surviving spouse	\$0-\$83,350	\$83,351-\$517,200	\$517,201+
Head of household	\$0-\$55,800	\$55,801-\$488,500	\$488,501+
Married filing separately	\$0-\$41,675	\$41,676-\$258,600	\$258,601+
Trusts and estates	\$0-\$2,800	\$2,801-\$13,700	\$13,701+

*Determine your capital gain bracket by adding your net long-term capital gains and/or qualified dividends to your other taxable income net of deductions.

Short-term capital gain rate (one year or less)	Taxed at ordinary income tax rate.
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Dividends	Qualified dividends are taxed at the long-term capital gain rates. Nonqualified dividends are taxed at ordinary income tax rates.
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Higher rates apply to collectibles and unrecaptured §1250 gain.

IRA REQUIRED MINIMUM DISTRIBUTION TABLE

Based on the SECURE Act (Setting Every Community up for Retirement Enhancement) changes, you must take out your first RMD (Required Minimum Distribution) by April 1 of the year after you turn 72. For all subsequent years, you must take the money out of your accounts by December 31.

Here is the RMD table to 105 years old, based on data from the IRS:

AGE	DISTRIBUTION PERIOD	AGE	DISTRIBUTION PERIOD
70	27.4	88	12.7
71	26.5	89	12.0
72	25.6	90	11.4
73	24.7	91	10.8
74	23.8	92	10.2
75	22.9	93	9.6
76	22.0	94	9.1
77	21.2	95	8.6
78	20.3	96	8.1
79	19.5	97	7.6
80	18.7	98	7.1
81	17.9	99	6.7
82	17.1	100	6.3
83	16.3	101	5.9
84	15.5	102	5.5
85	14.8	103	5.2
86	14.1	104	4.9
87	13.4	105	4.5

USE THIS WORKSHEET TO CALCULATE YOUR RMD

You can easily figure out how much you need to take out based on the RMD table. Here's how to do the calculation:

1. Determine the balance of your IRA account(s).
2. Find your age on the table and note the distribution period number.
3. Divide the total balance(s) of your account by the distribution period.

This is your RMD.

EXAMPLE

You are 75 years old and the balance of your IRA account is \$650,000:

Balance \$650,000

Distribution period
for Age 76 22.0

(use chart on page 6)

SAMPLE CALCULATION FOR REQUIRED MINIMUM DISTRIBUTION

Balance divided by distribution period

\$650,000 divided by 22.0 = \$29,545.45

This amount is the RMD you would have to withdraw for that year.

CALCULATE YOUR RMD HERE

Your IRA Balance \$ _____

Distribution period
for your Age ÷ _____
(use chart on page 6)

RMD \$ _____
Balance divided by
distribution period

RETIREMENT ACCOUNTS

Pretax 401(k), 403(b), 457; Roth 401(k) or 403(b)

Employee maximum deferral contributions	Catch-up contribution (if age 50 or older)
\$20,500	\$6,500

Combined limit for Roth 401(k) or Roth 403(b) and pretax traditional 401(k) or pretax 403(b) deferral contributions is \$20,500 for those younger than 50.

Traditional and Roth IRA

Maximum contribution	Catch-up contribution (if age 50 or older)
\$6,000	\$1,000

Contributions must be made no later than the tax-filing deadline, regardless of tax extensions.

Traditional IRA deductibility limits

If neither individual nor spouse is a participant in another plan: \$6,000* maximum deduction

If the individual is an active participant in another plan:

Married/joint MAGI ¹	Single MAGI ¹	Deduction
Up to \$109,000	Up to \$68,000	Full Deduction* ¹
\$109,000-\$129,000	\$68,000-\$78,000	Partial Deduction
Over \$129,000	Over \$78,000	No Deduction

* If a spouse (working or nonworking) is not covered by a retirement plan but his or her spouse is covered, the spouse who is not covered is allowed full deductibility up to \$204,000 joint MAGI, phased out at \$213,999 joint MAGI.

¹ Modified adjusted gross income.

² Maximum deduction is \$7,000 if age 50 or older.

Note: Phaseout for married filing separately is \$0-\$10,000.

Roth IRA qualifications

- Contribution amount is limited if modified adjusted gross income (MAGI) is between:
 - \$129,000 and \$144,000 for individual returns*
 - \$204,000 and \$214,000 for married/joint filers
- Cannot contribute if MAGI exceeds limits.
- Contributions are not deductible.

* Includes single filers, head of household, and married filing separately if you did not live with your spouse at any time during the year.

RETIREMENT PLAN LIMITS

Maximum elective deferral to SIMPLE IRA and SIMPLE 401(k) plans	\$14,000
Catch-up contribution for SIMPLE IRA and SIMPLE 401(k) plans (if age 50 or older)	\$3,000
Maximum annual defined contribution plan limit	\$61,000
Maximum compensation for calculating qualified plan contributions	\$305,000
Maximum annual defined benefit limit	\$245,000
Threshold for highly compensated employee	\$135,000
Threshold for key employee in top-heavy plans	\$200,000
Maximum SEP contribution is lesser of limit or 25% of eligible income	\$61,000

HEALTH AND LONG-TERM CARE

Long-term care deduction for medical care*

Age attained before the close of the taxable year	Limit on premiums
40 or less	\$450
More than 40 but not more than 50	\$850
More than 50 but not more than 60	\$1,690
More than 60 but not more than 70	\$4,520
More than 70	\$5,640

* Limitations apply based on type of taxpayer.

HEALTH SAVINGS ACCOUNT (HSA) LIMITS

Maximum contribution

Single	Family
\$3,650	\$7,300

\$1,000 catch-up contribution allowed per individual age 55 or older

Minimum health insurance plan deductible

Single	Family
\$1,400	\$2,800

Maximum out-of-pocket expenses

Single	Family
\$7,050	\$14,100

ESTATE AND GIFT TAXATION

Gift tax annual exclusion

\$16,000

An individual can give up to \$16,000 per person per year to any number of beneficiaries (family or non-family) without paying gift tax or “using up” any available applicable exclusion amount.

Estate and gift tax—basic exclusion

\$12,060,000 per person

\$24,120,000 for married couples

Estate or gift taxes apply to the extent that your cumulative transfers (lifetime exclusion gifts plus the taxable estate at death) exceed your applicable exclusion.

Your applicable exclusion consists of your \$12,060,000 (\$24.12 million for married couples) basic exclusion plus any “unused” exclusion received from a spouse who predeceased you.

Portability: The election to transfer unused exclusion to a surviving spouse is made by filing an estate tax return. The filing deadline is 9 months after death for taxable estates, or 2 years after death if a return is filed solely to elect portability. (Election is only available if the first spouse died after 12/31/2010.)

Generation-skipping transfer (GST) tax exemption

\$12,060,000

Estate, gift, and GST tax rate

40%

Applies to transfers in excess of the applicable exclusion/GST exemption.

Federal trust and estate income tax

If taxable income is:

The tax is:

\$0-\$2,750

10% of the taxable income

\$2,751-\$9,850

\$275.00 + 24% of excess over \$2,750

\$9,851-\$13,450

\$1,979.00 + 35% of excess over \$9,850

\$13,451 or more

\$3,239.00 + 37% of excess over \$13,450

EDUCATION SAVINGS ACCOUNTS (ESA)

- Maximum nondeductible contribution is \$2,000 per child, per year.
- Maximum contribution amount is lowered if a contributor's modified adjusted gross income (MAGI) is between:
 - \$95,000 and \$110,000 for individual filers
 - \$190,000 and \$220,000 for joint filers
- No contributions can be made if contributor's MAGI exceeds the stated limits or the beneficiary is age 18 or older.
- Interest, dividends, and capital gains grow tax-deferred and may be distributed federal-income-tax free as long as the money is used to pay qualified education expenses.

STUDENT LOAN INTEREST DEDUCTION

Maximum deduction \$2,500

MAGI phaseouts:

Married filing jointly \$145,000-\$175,000

Others \$70,000-\$85,000

KIDDIE TAX

Children who have not reached the age of 19 by the end of the tax year are subject to the "kiddie tax" rules. If the child continues to be a full-time student, the rules apply until he or she turns age 24. If a child is age 18 or older and provides more than half of his or her own support, the kiddie tax rules do not apply. The following tax rate schedule will apply (assumes no earned income).

Unearned income	Tax treatment
Less than \$1,150	No tax
\$1,150-\$2,300	Taxed at child's rate
More than \$2,300	Taxed at the higher of the parents' top marginal rate or the child's tax rate

529 PLANS

- Earnings accumulate tax-deferred; qualified withdrawals may be federal-income-tax-free.
- State-tax incentives available in some states.
- Contributions up to \$75,000 (single) and \$150,000 (married couples) allowed in one year without a reduction in the applicable gift/estate tax exclusion (see page 10). No additional gifting in the current year or next four years without incurring potential gift tax implications.

AMERICAN OPPORTUNITY CREDIT

Maximum credit \$2,500 per student for first four years of qualified expenses paid

MAGI phaseouts:

Married filing jointly \$160,000-\$180,000

Single filer \$80,000-\$90,000

LIFETIME LEARNING CREDIT

Maximum credit 20% of first \$10,000 (per tax return) of qualified expenses paid in 2021

MAGI phaseouts:

Married filing jointly \$160,000* - \$180,000

Single filer \$80,000* - \$90,000

* Revised January 2021 due to subsequent legislation

EXCLUSION OF U.S. SAVINGS BOND INTEREST

MAGI phaseouts:

Married filing jointly \$128,650-\$158,650

Others \$85,800-\$100,800

Bonds must be titled in name(s) of taxpayer(s) only. Owner must be age 24 or older at time of issue. Must be Series EE issued after 1989 or any Series I bonds. Proceeds must be used for qualified postsecondary education expenses of the taxpayer, spouse, or dependent.

SOCIAL SECURITY BENEFITS

Earnings test

The earnings test indicates the level of earnings permissible for Social Security benefits recipients without incurring a reduction of benefits. These limits are indexed to increases in national earnings.

Worker younger than full retirement age	\$19,560
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Year worker reaches full retirement age (applies only to earnings for months prior to attaining full retirement age)	\$51,960
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Worker at full retirement age	No limit
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Maximum monthly benefit: \$4,194

This benefit is for an individual who reaches full retirement age in 2022 and earns at least the maximum wage base amount for the best 35 years.

Information provided by the Social Security Administration.

Taxation thresholds

Up to a certain percentage of an individual's Social Security benefits is subject to taxation when his or her provisional income* exceeds certain threshold amounts:

	Up to 50% taxed	Up to 85% taxed
Married/joint	\$32,000-\$44,000	More than \$44,000
Single	\$25,000-\$34,000	More than \$34,000

Married filing separately	85% taxable ¹
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* Provisional income generally includes modified adjusted gross income (MAGI) plus nontaxable interest and one-half of Social Security benefits.

¹ There is an exception to this rule if you lived apart from your spouse for the entire year. Consult your tax advisor for more information.

SOCIAL SECURITY TAX RATES

Minimum wage base for Social Security		\$147,000
Employee	6.20%	\$9,114
Employer	6.20%	\$9,114
Self-employed	12.40%	\$18,228

MEDICARE TAX RATES

Thresholds

Single	\$200,000
Married/joint	\$250,000
Married/separate	\$125,000
Trust/estate	\$13,050

	Below threshold	Above threshold
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Tax rate on employee compensation

Compare thresholds to Medicare wages as reported on IRS Form W-2

Employee's tax rate	1.45%	2.35%*
Employer's tax rate	1.45%	1.45%

Tax rate on self-employment income

Compare threshold to net self-employment income as determined on IRS Form 1040 Schedule SE

Owner's rate	2.90%	3.80%*
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Tax rate on net investment income

Compare threshold to MAGI

Investor's tax rate	0.00%	3.80%
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* Includes the 0.9% Medicare surtax.

BUSINESS

Depreciation

36-Month Assets (Straight-Line) Most software

3-Year Assets (200% DB) Dies, molds, small tools, certain horses, tractor units

5-Year Assets (200% DB)

Autos, computers, office machinery, taxis, buses, trucks,

cattle, private aircraft, appliances, carpeting, furniture, farm equipment

7-Year Assets (200% DB)

Most manufacturing equipment, office furniture,

printing equipment, oil and gas production equipment

15-Year Assets (150% DB)

Land improvements other than buildings, retail fuel outlets

27.5-Year Assets (Straight-Line)

Rental houses, apartments, low-income housing

39-Year Assets (Straight-Line) Nonresidential buildings

Personal Property Depreciation

Percent of Original Depreciable Basis under 200% DB Method

(Not applicable for mid-quarter convention)

Recovery Year	3-Year Class	5-Year Class	7-Year Class
1	33.33	20.00	14.29
2	44.45	32.00	24.49
3	14.81	19.20	17.49
4	7.41	11.52	12.49
5		11.52	8.93
6		5.76	8.92
7			8.93
8			4.46

Section 179 Expense

	2022	2021
Maximum expense election	\$1,080,000	\$1,050,000
Phaseout threshold	\$2,700,000	\$2,620,000

CORPORATE INCOME TAX RATES

2022 Tax Year

For tax years beginning after 12/31/17, the "C" corporation Federal tax rate is a flat 21%. Owners of business entities, which are not taxed as "C" corporations, are eligible for a 20% Qualified Business Income (QBI) deduction. The deduction for QBI may be limited and/or subject to phase-out, depending on the taxable income of the individual, as well as such factors as the type of business, amount of wages paid by the business, and amount of capital assets owned by the business.

For income above \$329,800, the legislation phases in limits on what otherwise would be an effective marginal rate of not more than 29.6%.

Personal Service Corporations — 21% flat tax rate.

Capital Gains Tax Rate for "C" corporations — Same as regular rate.

STANDARD MILEAGE RATES

Use	2022	2021
Business	58.5¢ per mile	56¢ per mile
Moving	18¢ per mile *	16¢ per mile *
Medical	18¢ per mile	16¢ per mile
Charitable	14¢ per mile	14¢ per mile

*For members of the U.S. Armed Forces (or their spouse or dependents).

IMPORTANT TAX DATES 2022

Tax event	2022 deadline (expected)
Fourth installment of estimated taxes is due	January 18, 2022
Deadline for employers to send W-2 forms and most 1099 forms	February 1, 2022
IRS begins accepting tax returns	January 2022
File a new W-4 form if you claimed exemption from income tax withholding the previous year	February 15, 2022
Deadline for companies to send 1099-B, 1099-S, and certain 1099-MISC forms to recipients	February 15, 2022
Partnerships must provide each partner with a copy of Schedule K-1	March 15, 2022
Federal income tax returns are due; first installment of estimated tax is due; deadline to make a prior year contribution to a traditional individual retirement account (IRA) or Roth (IRA)	April 15, 2022 (Tax Day)
Household employers who paid cash wages of \$2,200 or more during the previous year must file Schedule H	April 15, 2022
Second installment of estimated tax payment is due	June 15, 2022
Federal income tax returns due for U.S. taxpayers who received an automatic two-month extension for living abroad	June 15, 2022
Third installment of estimated tax payment is due	September 15, 2022
Tax filing deadline if you requested a tax extension earlier in the year	October 17, 2022
Fourth installment of estimated tax payment is due	January 17, 2023

2022 TAX POCKET GUIDE PRICING

PRICE TABLE

GUIDE QUANTITY	STANDARD	COMPREHENSIVE
100-499	\$1.55	\$2.95
500-999	\$1.45	\$2.85
1000-2499	\$1.25	\$2.65
2500-plus	\$1.15	\$2.50

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