

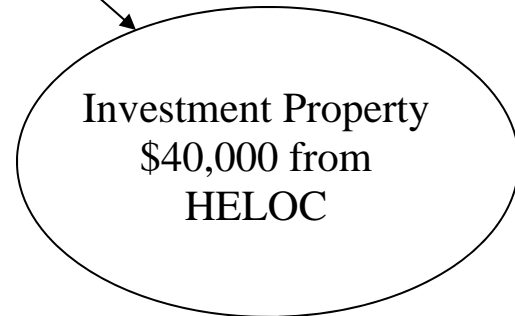
Primary Residence

Mortgage \$100,000
Owed on HELOC \$100,000

Notes:

- Done Over 2 Months
- These numbers are over-simplified to make it easy to illustrate

Deductible as it relates to Smith Manouvre



Primary Residence

Mortgage \$60,000
HELOC \$140,000

