

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial JOSEPH R.		Last name BIDEN JR.		Your social security number	
If joint return, spouse's first name and middle initial JILL T.		Last name BIDEN		Spouse's social security number	
Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).				Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input checked="" type="checkbox"/> You <input checked="" type="checkbox"/> Spouse	
Foreign country name		Foreign province/state/county		Foreign postal code	
If more than four dependents, see instructions and ✓ here <input type="checkbox"/>					

Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☒ Were born before January 2, 1955 ☐ Are blind Spouse: ☒ Was born before January 2, 1955 ☐ Is blind

(1) First name		(2) Social security number		(3) Relationship to you		(4) ✓ if qualifies for (see instructions): Child tax credit Credit for other dependents	
	Last name						

1 Wages, salaries, tips, etc. Attach Form(s) W-2		2a Tax-exempt interest		3a Qualified dividends		4a IRA distributions		5a Social security benefits		6 Capital gain or (loss). Attach Schedule D if required. If not required, check here		7a Other income from Schedule 1, line 9		7b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income		8a Adjustments to income from Schedule 1, line 22		8b Subtract line 8a from line 7b. This is your adjusted gross income		9 Standard deduction or itemized deductions (from Schedule A)		10 Qualified business income deduction. Attach Form 8995 or Form 8995-A		11a Add lines 9 and 10		11b Taxable income. Subtract line 11a from line 8b.	
STMT 1																											
517,334.																											
7,546.																											
943.																											
186,001.																											
44,706.																											
228,703.																											
985,233.																											
985,233.																											
40,496.																											
944,737.																											

If zero or less, enter -0-

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)

12a Tax (see inst.) Check if any from Form(s): <input type="checkbox"/> 1 <input type="checkbox"/> 8814 <input type="checkbox"/> 2 <input type="checkbox"/> 4972 <input type="checkbox"/> 3 <input type="checkbox"/>		12a	287,693.	12b	287,693.
b Add Schedule 2, line 3, and line 12a and enter the total				12b	287,693.
13a Child tax credit or credit for other dependents		13a		13b	
b Add Schedule 3, line 7, and line 13a and enter the total				13b	
14 Subtract line 13b from line 12b. If zero or less, enter -0-				14	287,693.
15 Other taxes, including self-employment tax, from Schedule 2, line 10				15	11,653.
16 Add lines 14 and 15. This is your total tax				16	299,346.
17 Federal income tax withheld from Forms W-2 and 1099				17	276,842.
18 Other payments and refundable credits:					
a Earned income credit (EIC)		18a			
b Additional child tax credit. Attach Schedule 8812		18b			
c American opportunity credit from Form 8863, line 8		18c			
d Schedule 3, line 14		18d	69,362.		
e Add lines 18a through 18d. These are your total other payments and refundable credits				18e	69,362.
19 Add lines 17 and 18e. These are your total payments				19	346,204.
Refund 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid				20	46,858.
21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>				21a	46,858.
b Routing number				c Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
d Account number					
22 Amount of line 20 you want applied to your 2020 estimated tax		22			
Amount You Owe 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions				23	
24 Estimated tax penalty (see instructions)		24			
Third Party Designee (Other than paid preparer) Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions					<input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No
Designee's name		Phone no.	Personal identification number (PIN)		
Your signature		Date	Your occupation		If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
			EXECUTIVE		
Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation		If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
			TEACHER		
Phone no.		Email address			
Paid Preparer Use Only Preparer's name		Preparer's signature	Date	PTIN	Check if:
WALTER H DEYHLE,					<input checked="" type="checkbox"/> 3rd Party Designee
CPA					<input type="checkbox"/> Self-employed
Firm's name		Firm's EIN			
GELMAN, ROSENBERG & FREEDMAN					
Firm's address		Firm's EIN			
BETHESDA, MD					

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2019)

SCHEDULE 1
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☒ No

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	STMT 5	STMT 6	1	0.
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions) ▶				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Attach Form 4797			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	228,703.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation			7	
8	Other income. List type and amount ▶			8	
9	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a			9	228,703.

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 8a	22	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040 or 1040-SR) 2019

SCHEDULE 2
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Taxes

► Attach to Form 1040 or 1040-SR.

► Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019

Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, line 12b	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	8,888.
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s) SEE STATEMENT 7	8	2,765.
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 15	10	11,653.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040 or 1040-SR) 2019

SCHEDULE 3
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

▶ Attach to Form 1040 or 1040-SR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2019
Attachment
Sequence No. **03**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required	1	
2	Credit for child and dependent care expenses. Attach Form 2441	2	
3	Education credits from Form 8863, line 19	3	
4	Retirement savings contributions credit. Attach Form 8880	4	
5	Residential energy credits. Attach Form 5695	5	
6	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	6	
7	Add lines 1 through 6. Enter here and include on Form 1040 or 1040-SR, line 13b	7	0.

Part II Other Payments and Refundable Credits

8	2019 estimated tax payments and amount applied from 2018 return	STMT 8	8	57,296.
9	Net premium tax credit. Attach Form 8962		9	
10	Amount paid with request for extension to file (see instructions)		10	
11	Excess social security and tier 1 RRTA tax withheld	STMT 9	11	12,066.
12	Credit for federal tax on fuels. Attach Form 4136		12	
13	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>		13	
14	Add lines 8 through 13. Enter here and on Form 1040 or 1040-SR, line 18d		14	69,362.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040 or 1040-SR) 2019

SCHEDULE A
(Form 1040 or 1040-SR)
(Rev. January 2020)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.
► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040 or 1040-SR, line 8b 2	2	
3	Multiply line 2 by 7.5% (0.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local taxes.		
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box SEE STATEMENT 11 ► <input type="checkbox"/>	5a	94,349.
	b State and local real estate taxes (see instructions)	5b	17,368.
	c State and local personal property taxes	5c	
	d Add lines 5a through 5c	5d	111,717.
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000.
	6 Other taxes. List type and amount ► SEE STATEMENT 10	6	
	7 Add lines 5e and 6	7	10,000.
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ► <input type="checkbox"/>		
Caution: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	15,796.
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	8b	
	c Points not reported to you on Form 1098. See instructions for special rules	8c	
	d Mortgage insurance premiums (see instructions)	8d	
	e Add lines 8a through 8d	8e	15,796.
	9 Investment interest. Attach Form 4952 if required. See instructions	9	
	10 Add lines 8e and 9	10	15,796.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	14,700.
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12	
	13 Carryover from prior year	13	
	14 Add lines 11 through 13	14	14,700.
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15	
Other Itemized Deductions	16 Other - from list in instructions. List type and amount ►	16	
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9	17	40,496.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box		<input type="checkbox"/>

LHA For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040 or 1040-SR) 2019

SCHEDULE B

(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Interest and Ordinary Dividends

► Go to www.irs.gov/ScheduleB for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2019
Attachment
Sequence No. **08**

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I

Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ►

MANUFACTURERS AND TRADERS TRUST COMPANY

MASSACHUSETTS MUTUAL LIFE INSURANCE CO

MASSACHUSETTS MUTUAL LIFE INSURANCE CO

MASSACHUSETTS MUTUAL LIFE INSURANCE CO

PNCBANK, NATIONAL ASSOCIATION

US SENATE FEDERAL CREDIT UNION

WSFS BANK

MANUFACTURERS AND TRADERS TRUST COMPANY

MANUFACTURERS AND TRADERS TRUST COMPANY

TD BANK

FROM K-1 - CELTICCAPRI CORP

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

746.

44.

72.

26.

199.

30.

5,854.

24.

26.

33.

492.

1

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.

Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

2

7,546.

3

4

7,546.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

Ordinary Dividends

- 5 List name of payer ►

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

5

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

6

Note: If line 6 is over \$1,500, you must complete Part III.

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions. 927501 11-19-19

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7a At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located

- 8 During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

X

If "Yes," you may have to file Form 3520. See instructions

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040 or 1040-SR) 2019

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	CELTICCAPRI CORP	S				
B	GIACOPPA CORP	S				
C						
D						

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
			(k) Nonpassive income from Schedule K-1
A			53,384.
B			175,319.
C			
D			
29a Totals			228,703.
b Totals			
30 Add columns (h) and (k) of line 29a			30 228,703.
31 Add columns (g), (i), and (j) of line 29b			31 ()
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 228,703.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below 39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040 or 1040-SR), line 5, or Form 1040-NR, line 18	41	228,703.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

2019 Income from Passthroughs

CELTICCAPRI CORP

I.D. NUMBER:

TYPE: S CORPORATION

ACTIVITY INFORMATION:

CELTICCAPRI, CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	53,384.
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TOTAL NONPASSIVE INCOME (LOSS)	53,384.
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OTHER K-1 INFORMATION:

INTEREST INCOME	492.
INVESTMENT INCOME	492.
NONDEDUCTIBLE EXPENSES	781.
SE EARNINGS	112,500.
SECTION 199A W-2 WAGES	412,294.

2019 Income from Passthroughs

GIACOPPA CORP

I.D. NUMBER:

TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	175,319.
------------------------	----------

TOTAL NONPASSIVE INCOME (LOSS)	175,319.
--------------------------------	----------

OTHER K-1 INFORMATION:

CHARITABLE CONTRIBUTIONS	10,000.
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2019 Income from Passthroughs

SUMMARY OF K-1 INFORMATION FOR ALL PASSTHROUGHS

OTHER K-1 INFORMATION:

INTEREST INCOME	492.
CHARITABLE CONTRIBUTIONS	10,000.
NONDEDUCTIBLE EXPENSES	781.
SE EARNINGS	112,500.

INVESTMENT INTEREST EXPENSE:

INVESTMENT INCOME	492.
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DOES NOT APPLY

Alternative Minimum Tax - Individuals

OMB No. 1545-0074

2019Attachment
Sequence No. **32**Form **6251**Department of the Treasury
Internal Revenue Service (99)► Go to www.irs.gov/Form6251 for instructions and the latest information.

► Attach to Form 1040, 1040-SR, or 1040-NR.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I Alternative Minimum Taxable Income

1	Enter the amount from Form 1040 or 1040-SR, line 11b, if more than zero. If Form 1040 or 1040-SR, line 11b, is zero, subtract lines 9 and 10 of Form 1040 or 1040-SR from line 8b of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	944,737.
2a	If filing Schedule A (Form 1040 or 1040-SR), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 9	2a	10,000.
b	Tax refund from Schedule 1 (Form 1040 or 1040-SR), line 1 or line 8	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040 or 1040-SR), line 8. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$733,700, see instructions.)	4	954,737.

Part II Alternative Minimum Tax (AMT)

5	Exemption. (If you were under age 24 at the end of 2019, see instructions.) IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$510,300 \$71,700 Married filing jointly or qualifying widow(er) ... 1,020,600 111,700 Married filing separately 510,300 55,850 If line 4 is over the amount shown above for your filing status, see instructions.	5	111,700.
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	843,037.
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 6; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040 or 1040-SR) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result.	7	232,154.
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	232,154.
10	Add Form 1040 or 1040-SR, line 12a (minus any tax from Form 4972), and Schedule 2 (Form 1040 or 1040-SR), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040 or 1040-SR), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 12a, refigure that tax without using Schedule J before completing this line (see instructions)	10	287,693.
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040 or 1040-SR), line 1	11	0.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2019)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040 or 1040-SR), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	
14 Enter the amount from Schedule D (Form 1040 or 1040-SR), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16 Enter the smaller of line 12 or line 15	16	
17 Subtract line 16 from line 12	17	
18 If line 17 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	18	
19 Enter: <ul style="list-style-type: none"> • \$78,750 if married filing jointly or qualifying widow(er), • \$39,375 if single or married filing separately, or • \$52,750 if head of household. 	19	
20 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	
22 Enter the smaller of line 12 or line 13	22	
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
24 Subtract line 23 from line 22	24	
25 Enter: <ul style="list-style-type: none"> • \$434,550 if single • \$244,425 if married filing separately • \$488,850 if married filing jointly or qualifying widow(er) • \$461,700 if head of household 	25	
26 Enter the amount from line 21	26	
27 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 11b; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28 Add line 26 and line 27	28	
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	
30 Enter the smaller of line 24 or line 29	30	
31 Multiply line 30 by 15% (0.15)	31	
32 Add lines 23 and 30	32	
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	
34 Multiply line 33 by 20% (0.20)	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33	35	
36 Subtract line 35 from line 12	36	
37 Multiply line 36 by 25% (0.25)	37	
38 Add lines 18, 31, 34, and 37	38	
39 If line 12 is \$194,800 or less (\$97,400 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,896 (\$1,948 if married filing separately) from the result	39	
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

SCHEDULE H
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**

▶ **Go to www.irs.gov/ScheduleH for instructions and the latest information.**

OMB No. 1545-1971

2019

Attachment
Sequence No. **44**

Name of employer

Social security number

Employer identification number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Calendar year taxpayers having no household employees in 2019 don't have to complete this form for 2019.

- A** Did you pay **any one** household employee cash wages of \$2,100 or more in 2019? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☒ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

- B** Did you withhold federal income tax during 2019 for any household employee?

☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

- C** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2018 or 2019 to **all** household employees? (**Don't** count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

☐ **No.** **Stop.** Don't file this schedule.
☐ **Yes.** Skip lines 1-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	57,393.		
2	Social security tax. Multiply line 1 by 12.4% (0.124)			2	7,117.
3	Total cash wages subject to Medicare tax	3	57,393.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)			4	1,664.
5	Total cash wages subject to Additional Medicare Tax withholding	5			
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009)			6	
7	Federal income tax withheld, if any			7	
8	Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7			8	8,781.

- 9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2018 or 2019 to **all** household employees? (**Don't** count cash wages paid in 2018 or 2019 to your spouse, your child under age 21, or your parent.)

☐ **No.** **Stop.** Include the amount from line 8 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. If you're not required to file Form 1040 or 1040-SR, see the line 9 instructions.

☒ **Yes.** Go to line 10.

Part II Federal Unemployment (FUTA) Tax

10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."

	Yes	No
10	X	
11	X	
12	X	

11 Did you pay all state unemployment contributions for 2019 by April 15, 2020? Fiscal year filers, see instructions

12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on **all** the lines above, complete Section A.

If you checked the "No" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13 Name of the state where you paid unemployment contributions	DE	
14 Contributions paid to your state unemployment fund	89.	
15 Total cash wages subject to FUTA tax		17,835.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25		107.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(d) State experience rate	(e) Multiply col. (b) by 0.054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-	(h) Contributions paid to state unemployment fund
		From	To					
18 Totals								
19 Add columns (g) and (h) of line 18								
20 Total cash wages subject to FUTA tax (see the line 15 instructions)								
21 Multiply line 20 by 6.0% (0.060)								
22 Multiply line 20 by 5.4% (0.054)								
23 Enter the smaller of line 19 or line 22 (If you paid state unemployment contributions late or you're in a credit reduction state, see instructions and check here)								
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25								

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	8,781.
26 Add line 16 (or line 24) and line 25	8,888.

27 Are you required to file Form 1040 or 1040-SR?

☒ **Yes.** Stop. Include the amount from line 26 above on Schedule 2 (Form 1040 or 1040-SR), line 7a. **Don't** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail isn't delivered to street address	Apt., room, or suite no.
City, town or post office, state, and ZIP code	

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Employer's signature	Date		
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name	Firm's EIN		PTIN
	Firm's address	Phone no.		

Form

8959Department of the Treasury
Internal Revenue Service**Additional Medicare Tax**

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
 ► Go to www.irs.gov/Form8959 for instructions and the latest information.

OMB No. 1545-0074

2019Attachment
Sequence No. 71

Name(s) shown on return

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	526,163.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	526,163.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		276,163.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		2,485.

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040 or 1040-SR), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR or 1040-SS filers, see instructions.)	8		
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9		
10 Enter the amount from line 4	10		
11 Subtract line 10 from line 9. If zero or less, enter -0-	11		
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040 or 1040-SR), line 8 (check box a) (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions), and go to Part V	18		2,485.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	7,629.	
20 Enter the amount from line 1	20	526,163.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,629.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		0.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040 or 1040-SR, line 17 (Form 1040-NR, 1040-PR, or 1040-SS filers, see instructions)	24		

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8959 (2019)

**Net Investment Income Tax -
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2019Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

JOSEPH R. BIDEN JR. & JILL T. BIDEN**Part I Investment Income**☐ Section 6013(g) election (see instructions)☐ Section 6013(h) election (see instructions)☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	7,546.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	228,703.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 13	4b	-228,703.
c	Combine lines 4a and 4b	4c	0.
5a	Net gain or loss from disposition of property (see instructions)	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions) SEE STATEMENT 14	7	188.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	7,734.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	360.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	360.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	360.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-	12	7,374.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	985,233.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	735,233.
16	Enter the smaller of line 12 or line 15	16	7,374.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	280.
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2019)

**Net Investment Income Tax -
Individuals, Estates, and Trusts****2019**

DELAWARE - TAXPAYER

Name(s)

JOSEPH R. BIDEN JR.

Your social security number or EIN

Part I Investment Income☐ Section 6013(g) election☐ Regulations section 1.1411-10(g) election

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1	1,107.
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	
3	Annuities from nonqualified plans	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	53,384.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	-53,384.
c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b	
c	Adjustment from disposition of partnership interest or S corporation stock	5c	
d	Combine lines 5a through 5c	5d	
6	Changes in investment income for certain CFCs and PFICs	6	
7	Other modifications to investment income	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	1,107.

Part II State Income Tax Pro-ratio for 2019 Income Tax Payments

9	State total income	9	443,429.
10	State income tax payments for 2019	10	15,241.
11	2019 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	38.

Part III State Income Tax Pro-ratio for 2018 Estimate Payments Made in 2019

12	State estimate payments for 2018	12	125,000.
13	Percent of state income taxes attributable to investment income for 2018	13	.004080
14	2018 state estimate payments attributable to investment income. Line 12 times line 13	14	510.

Part IV State Income Tax Pro-ratio for Balance of Prior Years Tax Plus Extension Payments Paid in 2019

15	Balance of prior years tax plus extension payments paid in 2019	15	
16	Percent of state income taxes attributable to investment income for 2018	16	.004080
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	

Part V Reduction of State Tax Deduction

18	Reduction of state tax deduction	18	(26,218)
19	Percent of state income taxes attributable to investment income for 2018	19	.004080
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	(107)

Part VI Total State Income Tax Payments Attributable to Investment Income

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	441.
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Form 8960 (2019)

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER	73,286.	9,882.	3,608.		5,091.	1,191.
T TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	135,116.	29,075.	8,399.		8,240.	1,959.
T CELTICCAPRI CORP	112,500.	21,191.	6,842.		6,975.	1,631.
S GIACOPPA CORP	196,432.	185,343.			8,240.	2,848.
TOTALS	517,334.	245,491.	18,849.		28,546.	7,629.

FORM 1040 IRA DISTRIBUTIONS STATEMENT 2

NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
WELLS FARGO CLEARING	943.	943.
TOTAL TO FORM 1040, LINES 4A AND 4B	943.	943.

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT	3
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OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	33,291.	
NONTAXABLE AMOUNT	169.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		33,122.

OFFICE OF PERSONNEL MANAGEMENT

AMOUNT RECEIVED THIS YEAR	160,908.	
NONTAXABLE AMOUNT	8,029.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		152,879.

TOTAL INCLUDED IN FORM 1040, LINE 4D		186,001.
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FORM 1040

SOCIAL SECURITY BENEFITS WORKSHEET

STATEMENT

4

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
 X B. MARRIED FILING JOINTLY
 C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE
 AT ANY TIME DURING 2019
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
 FOR ALL OF 2019

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR
 FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON
 FORM 1040, LINE 5A 52,595.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 35,069.
 SPOUSE AMOUNT 17,526.
2. MULTIPLY LINE 1 BY 50% (0.50) 26,298.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1, 2A, 2B, 3B, 4B, 4D,
 6 AND SCHEDULE 1, LINE 9. IF FILING FORM 8815, DON'T
 INCLUDE THE AMOUNT FROM LINE 2B. INSTEAD, USE THE AMOUNT
 FROM SCHEDULE B, LINE 2. DO NOT INCLUDE ANY AMOUNTS FROM
 BOX 5 OF FORMS SSA-1099 OR RRB-1099 940,527.
4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED
 INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS,
 OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF
 PUERTO RICO THAT YOU CLAIMED 966,825.
5. ADD LINES 2, 3, AND 4 966,825.
6. ADD THE AMOUNTS ON SCHEDULE 1, LINES 10 THROUGH LINE 19,
 AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED
 LINE NEXT TO SCHEDULE 1, LINE 22 0.
7. SUBTRACT LINE 6 FROM LINE 5 966,825.
8. ENTER: \$25,000 IF YOU CHECKED BOX A OR D, OR
 \$32,000 IF YOU CHECKED BOX B, OR
 \$-0- IF YOU CHECKED BOX C 32,000.
9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
 [] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE
 TAXABLE. ENTER -0- ON FORM 1040, LINE 5B. IF YOU ARE
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
 SPOUSE FOR ALL OF 2019, BE SURE YOU ENTERED 'D' TO THE
 RIGHT OF THE WORD "BENEFITS" ON LINE 5A.
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 934,825.
10. ENTER \$9,000 IF YOU CHECKED BOX A OR D,
 \$12,000 IF YOU CHECKED BOX B
 \$-0- IF YOU CHECKED BOX C 12,000.
11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- 922,825.
12. ENTER THE SMALLER OF LINE 9 OR LINE 10 12,000.
13. ENTER ONE HALF OF LINE 12 6,000.
14. ENTER THE SMALLER OF LINE 2 OR LINE 13 6,000.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- 784,401.
16. ADD LINES 14 AND 15 790,401.
17. MULTIPLY LINE 1 BY 85% (.85) 44,706.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 44,706.
 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 5B

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT	5
	2018	2017	2016
	DELAWARE		
GROSS STATE/LOCAL INC TAX REFUNDS	100,123.		
LESS: TAX PAID IN FOLLOWING YEAR	52,437.		
NET TAX REFUNDS DELAWARE	47,686.		
	MASSACHUSETTS		
GROSS STATE/LOCAL INC TAX REFUNDS	2,773.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS MASSACHUSETTS	2,773.		
	VIRGINIA		
GROSS STATE/LOCAL INC TAX REFUNDS	588.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS VIRGINIA	588.		
TOTAL NET TAX REFUNDS	51,047.		

SCHEDULE 1	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS	STATEMENT 6
		2018
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		51,047.
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION		
1 NET REFUNDS FOR RECALCULATION		51,047.
2 AMOUNT FROM PRIOR YEAR SCHEDULE A, LINE 5E		10,000.
3 TOTAL OF PRIOR YEAR SCHEDULE A, LINES 5B AND 5C		17,022.
4 SUBTRACT LINE 3 FROM LINE 2 IF ZERO OR LESS, STOP HERE NONE OF YOUR REFUND IS TAXABLE		-7,022.
5 ENTER THE STATE AND LOCAL INCOME TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5A		
6 ENTER THE AMOUNT FROM LINE 1		
7 SUBTRACT LINE 6 FROM LINE 5		
8 ADD LINE 7 TO LINE 3		
9 SUBTRACT LINE 8 FROM LINE 2		
10 ENTER THE LESSER OF LINE 4, LINE 6 OR LINE 9. IF ZERO OR LESS, STOP HERE. NONE OF YOUR REFUND IS TAXABLE. IF GREATER THAN ZERO, PROCEED TO LINE 11		
11 ALLOWABLE PRIOR YEAR ITEMIZED DEDUCTIONS		
12 ENTER YOUR PRIOR YEAR STANDARD DEDUCTION		
13 SUBTRACT LINE 12 FROM LINE 11		
14 ENTER THE SMALLER OF LINE 10 OR LINE 13.		
15 PRIOR YEAR TAXABLE INCOME		
16 AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 1 * IF LINE 15 IS -0- OR MORE, USE AMOUNT FROM LINE 14 * IF LINE 15 IS A NEGATIVE AMOUNT, NET LINES 14 AND 15		
TOTAL TO SCHEDULE 1, LINE 1 (IF PRIOR YEAR REFUNDS, AMOUNT IS INCLUDED WITH STATEMENT SHOWING PRIOR YEAR REFUNDS)		

JOSEPH R. BIDEN JR. & JILL T. BIDEN

SCHEDULE 2	OTHER TAXES	STATEMENT	7
DESCRIPTION		AMOUNT	
FROM FORM 8959		2,485.	
FROM FORM 8960		280.	
TOTAL TO SCHEDULE 2, LINE 8		2,765.	

SCHEDULE 3	CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR	STATEMENT	8
DESCRIPTION		AMOUNT	
4TH QTR ESTIMATE PAYMENT - JOINT		35,000.	
PRIOR YEAR OVERPAYMENT APPLIED - JOINT		22,296.	
TOTAL TO SCHEDULE 3, LINE 8		57,296.	

SCHEDULE 3	EXCESS SOCIAL SECURITY TAX WORKSHEET	STATEMENT	9
------------	--------------------------------------	-----------	---

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$8,239.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	15,215.	13,331.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON SCHEDULE 2, LINE 8		
3. ADD LINES 1 AND 2	15,215.	13,331.
4. SOCIAL SECURITY TAX LIMIT	8,240.	8,240.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 11.	6,975.	5,091.

SCHEDULE A	OTHER TAXES	STATEMENT	10
------------	-------------	-----------	----

DESCRIPTION	AMOUNT
	0.
	0.
TOTAL TO SCHEDULE A, LINE 6	0.

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT	11
------------	------------------------------	-----------	----

DESCRIPTION	AMOUNT
OFFICE OF PENSIONS	615.
NORTHERN VIRGINIA COMMUNITY CO OFFICE OF THE CONTROLLER	3,608.
TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA	8,399.
CELTICCAPRI CORP	6,842.
CA STATE TAX PAYMENTS	2,322.
DELAWARE PRIOR YEAR ESTIMATE PAYMENTS - TAXPAYER	125,000.
REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS	-52,437.
TOTAL TO SCHEDULE A, LINE 5A	94,349.

JOSEPH R. BIDEN JR. & JILL T. BIDEN

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 12
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATIONAL FOUNDATION INC.		1,200.	
ST. JOSEPH ON THE BRANDYWINE		2,000.	
WESTMINSTER PRESBYTERIAN CHURCH		1,500.	
FROM K-1 - GIACOPPA CORP		10,000.	
SUBTOTALS		14,700.	
TOTAL TO SCHEDULE A, LINE 11			14,700.

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 13
CELTICCAPRI, CORP		-53,384.
GIACOPPA CORP		-175,319.
AMOUNT TO FORM 8960, LINE 4B		-228,703.

FORM 8960	OTHER MODIFICATIONS TO INVESTMENT INCOME	STATEMENT 14
AMOUNT FROM LINE 7 WORKSHEET, LINE 13 FOR DE	188.	
TOTAL RECOVERY OF PRIOR YEAR FORM 8960, LINE 9B	188.	188.
AMOUNT TO FORM 8960, LINE 7		188.

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 15
DELAWARE		
DESCRIPTION		AMOUNT
TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA		8,399.
CELTICCAPRI CORP		6,842.
TOTAL TO STATE FORM 8960, LINE 10		15,241.

2019 R

DELAWARE INDIVIDUAL RESIDENT
INCOME TAX RETURN
FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

For Fiscal year beginning
Your Social Security No.and ending
Spouse's Social Security No.

ATTACH LABEL HERE

Your Last Name
BIDEN JR.
Spouse's Last Name
BIDEN
Present Home Address (Number and Street)

First Name and Middle Initial
JOSEPH R.
Spouse's First Name
JILL T.
Apt. #

City

State

ZIP Code

FILING STATUS (MUST CHECK ONE)

Form DE2210 If you were a part-year resident in 2019, give the dates you resided in Delaware:
2019 2019 2. Joint 4. ☒ Married & Filing Combined Separate on this form
Attached

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

	Column A	Column B
1. DELAWARE ADJUSTED GROSS INCOME. Begin Return on Page 2, Line 29, then enter amount from Line 42 here ▶ 1	472098	443429
2a. If you elect the DELAWARE STANDARD DEDUCTION check here Filing Statuses 1, 3 & 5 enter \$3250 in Column B; Filing Status 2 enter \$6500 in Column B; Filing Status 4 enter \$3250 in Column A and in Column B If you elect the DELAWARE ITEMIZED DEDUCTIONS check here <input checked="" type="checkbox"/>		
b. Filing Statuses 1, 2, 3 and 5, enter itemized deductions from Page 2, Line 48 in Column B Filing Status 4 enter itemized deductions from Page 2, Line 48 in Columns A and B 2	25248	15248
3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) Multiply the number of boxes checked below by \$2500. If you are filing a combined separate return (Filing status 4), enter the total for each appropriate column. All others enter total in Column B.		
Column A - if SPOUSE was: 65 or over Blind Column B - if YOU were: 65 or over Blind 3		
4. TOTAL DEDUCTIONS: Add line 2 & 3 and enter here 4	25248	15248
5. TAXABLE INCOME: Subtract Line 4 from Line 1, and Compute Tax on this amount 5	446850	428181
6. Tax Liability from Tax Rate Table/Schedule See Instructions 6	28476	27243
7. Tax on Lump Sum Distribution (Form 329) 7		
8. TOTAL TAX - Add Lines 6 and 7 and enter here ▶ 8	28476	27243
9a. PERSONAL CREDITS If you are Filing Status 3, see instructions on Page 6. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B. Enter number of exemptions 2 x \$110 9a	110	110
On Line 9a, enter the number of exemptions for: Column A 1 Column B 1		
9b. CHECK BOX(ES) Spouse 60 or over (Column A) <input checked="" type="checkbox"/> Self 60 or over (Column B) <input checked="" type="checkbox"/> Enter number of boxes checked on Line 9b 2 x \$110 9b	110	110
10. Tax imposed by State of VA (Must attach copy of DE Schedule I and other state return.) 10	3514	
11. Vol. Firefighter Co. # - Spouse (Column A) Self (Column B) Enter credit amount 11		
12. Other Non-Refundable Credits (see instructions) 12		
13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit) 13		
14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation 14		
15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here 15	3734	220
16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero) ... 16	24742	27023
17. Delaware Tax Withheld (Attach W2s/1099s) 17	615	15241
18. Estimated Tax Paid & Payments with Extensions 18	22500	22500
19. S Corp Payments and Refundable Business Credits 19		
20. Capital Gains Tax Payments (Att. Form 5403) 20		
21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here ▶ 21	23115	37741
22. BALANCE DUE. If Line 16 is greater than Line 21, subtract 21 from 16 and enter here ▶ 22	1627	
23. OVERPAYMENT. If Line 21 is greater than Line 16, subtract 16 from 21 and enter here ▶ 23		10718
24. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III ... 24		
25. AMOUNT OF LINE 23 TO BE APPLIED TO 2020 ESTIMATED TAX ACCOUNT ENTER ▶ 25		
26. PENALTIES AND INTEREST DUE. If Line 22 is greater than \$800, see estimated tax instructions ENTER ▶ 26		
27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9) PAY IN FULL ▶ 27		
For all other filing statuses, enter Line 22 plus Lines 24 and 26		
28. NET REFUND (For Filing Status 4, see instructions, page 9) ZERO DUE/TO BE REFUNDED ▶ 28		9091
For all other filing statuses, subtract Lines 24, 25, and 26 from Line 23		

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
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MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**SECTION A - ADDITIONS (+)**

29. Enter Federal AGI amount from Federal 1040	29	499495	485738
30. Interest on State & Local obligations other than Delaware	30		
31. Fiduciary adjustment, oil depletion	31		
32. TOTAL - Add Lines 30 and 31	32		
33. Subtotal. Add Lines 29 and 32	33	499495	485738

SECTION B - SUBTRACTIONS (-)

34. Interest received on U.S. Obligations	34		
35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions)	35	12500	12500
36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL carry forward - please see instructions	36		
37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.)	37	14897	29809
38. SUBTOTAL. Add Lines 34, 35, 36 and 37, and enter here * STMT 2	38	27397	42309
39. Subtotal. Subtract Line 38 from Line 33	39	472098	443429
40. Exclusion for certain persons 60 and over or disabled (See instructions)	40		
41. TOTAL - Add Lines 38 and 40	41	27397	42309
42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1	42	472098	443429

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH DELAWARE SCHEDULE A) If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

43. Enter total Itemized Deduction from Delaware Schedule A (PIT-RSA)	43	25248	15248
44. Enter Foreign Taxes Paid (See instructions)	44		
45. Enter Charitable Mileage Deduction (See instructions)	45		
46. SUBTOTAL - Add Lines 43, 44, and 45 and enter here	46	25248	15248
47. Enter Form 700 Tax Credit Adjustment (See instructions)	47		
48. TOTAL - Subtract Line 47 from Line 46. Enter here and on Page 1, Line 2 (See instr.)	48	25248	15248

SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

a. Routing Number	b. Type: Checking Savings
c. Account Number	d. Is this refund going to or through an account that is located outside of the United States? Yes No

NOTE: If your refund is adjusted by \$100.00 or more, a paper check will be issued and mailed to the address on your return.

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

Your Signature	Date	Signature of Paid Preparer	Date
Spouse's Signature (if filing joint or combined return)		Address	
Home Phone	Business Phone	City	State ZIP
E-Mail Address	EIN, SSN or PTIN	Business Phone	E-Mail Address

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27):
DELAWARE DIVISION OF REVENUE
P.O. BOX 508
WILMINGTON, DE 19899-0508

REFUND (LINE 28):
DELAWARE DIVISION OF REVENUE
P.O. BOX 8710
WILMINGTON, DE 19899-8710

ALL OTHER RETURNS:
DELAWARE DIVISION OF REVENUE
P.O. BOX 8711
WILMINGTON, DE 19899-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

Names:

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Social Security Number:

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
--	---

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

Enter the credit in **HIGHEST** to **LOWEST** amount order.

- | | | | | |
|--|----|--------------------------------|---|------|
| 1. Tax imposed by State of | VA | (enter 2 character state name) | 1 | 3514 |
| 2. Tax imposed by State of | | (enter 2 character state name) | 2 | |
| 3. Tax imposed by State of | | (enter 2 character state name) | 3 | |
| 4. Tax imposed by State of | | (enter 2 character state name) | 4 | |
| 5. Tax imposed by State of | | (enter 2 character state name) | 5 | |
| 6. Enter the total here and on Resident Return, Page 1, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return | | | 6 | 3514 |

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information

- | | | | |
|------------------------|-----------------------|----------------|--------------------------|
| 7a. Child's First Name | 7b. Child's Last Name | 8. Child's SSN | 9. Child's Date of Birth |
|------------------------|-----------------------|----------------|--------------------------|

- | | | CHILD 1 | CHILD 2 | CHILD 3 |
|---|----|---------|---------|---------|
| 10. Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)? | 10 | YES NO | YES NO | YES NO |
| 11. Was the child permanently and totally disabled during any part of 2019? | 11 | YES NO | YES NO | YES NO |
| 12. Delaware State Income Tax from Page 1, Line 8 (enter higher tax amount from Column A or B) | 12 | | | |
| 13. Federal earned income credit from Federal Form 1040, Form 1040A, or Form 1040EZ | 13 | | | |
| 14. Delaware EITC Percentage (20%) | 14 | | | .20 |
| 15. Multiply Line 13 by Line 14 | 15 | | | |
| 16. Enter the smaller of Line 12 or Line 15 above. Enter here and on Resident Return, Line 14 | 16 | | | |

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

- | | | |
|--------------------------|----------------------------|---------------------------|
| 17. A. Non-Game Wildlife | H. DE National Guard | O. Senior Trust Fund |
| B. Beau Biden Fund | I. Juvenile Diabetes Fund | P. Veterans Trust Fund |
| C. Emergency Housing | J. Multiple Sclerosis Soc. | Q. Protect DE's Child Fnd |
| D. Breast Cancer Edu. | K. Ovarian Cancer Fnd | R. Food Bank of DE |
| E. Organ Donations | L. 21st Fund for Children | S. DE Hab For Humanity |
| F. Diabetes Education | M. White Clay Creek | T. B+ Childhood Cancer |
| G. Veterans Home | N. Home of the Brave | |

Enter the total Contribution amount here and on Resident Return, Line 24 17

This page **MUST** be sent in with your Delaware return if any of the schedules (above) are completed.

DELAWARE
DIVISION OF REVENUE

2019
F O R M
PIT-RSA

RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS

NAME(S)

SOCIAL SECURITY NO.

JOSEPH R. BIDEN JR. & JILL T. BIDEN

**MEDICAL
AND DENTAL
EXPENSES**

1. Medical and dental expenses
2. Enter amount from **Federal Form 1040**, Line 8b
3. **Multiply** Line 2 by 7.5% (0.075)
4. **Subtract** Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.
5. STATE and LOCAL taxes
 - a. STATE and LOCAL income taxes not claimed as a credit on Form 200-01 (see instructions)
 - b. STATE and LOCAL general sales taxes (you may include either income taxes or sales taxes, but not both). If you elect to include general sales taxes instead of income taxes, check this box ☐
 - c. STATE and LOCAL real estate taxes
 - d. STATE and LOCAL personal property taxes
 - e. **Add** Line 5a through Line 5d
 - f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately) **STMT 5**
6. Other taxes. List type and amount: **SEE STATEMENT 3**
7. **Add** Line 5f and Line 6
8. Home mortgage interest and points. (If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, check this box.) ☐
- a. Home mortgage interest and points reported to you on **Federal Form 1098**
- b. Home mortgage interest not reported to you on **Federal Form 1098** (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.)

**TAXES
YOU PAID**

17368

17368

10000

10000

15796

**INTEREST
YOU PAID**

Caution:
Your mortgage
interest deduction
may be limited.

- c. Points not reported to you on **Federal Form 1098**
- d. Mortgage insurance premiums
- e. **Add** Line 8a through Line 8d

15796

9. Investment interest. Attach **Federal Form 4952**.

15796

10. **Add** Line 8e and Line 9

14700

11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.

12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You **must** attach **Federal Form 8283** if over \$500.

13. Carryover from prior year

14700

14. **Add** Line 11 through Line 13

15. Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). (Attach **Federal Form 4684** and enter the amount from Line 18 of **Federal Form 4684**.)

16. Other deductions. See list in Federal Schedule A instructions. List type and amount:

**GIFTS TO
CHARITY**

If you made a
gift and got a
benefit for it, see
**Federal Schedule
A** instructions.

**CASUALTY
AND THEFT
LOSSES**

**OTHER
ITEMIZED
DEDUCTIONS**

**TOTAL
ITEMIZED
DEDUCTIONS**

17. a. **Add** Line 4, Line 7, Line 10, Line 14, Line 15, and Line 16. (If filing status 1, 2, 3, or 5, enter this amount on **Form 200-01**, Line 43, Column B.)

40496

- b. If filing status 4, allocate itemized deductions here and enter in the appropriate columns on Form 200-01, Line 43 (see instructions).

(A)
25248

(B)
15248

18. If you elect to itemize deductions even though they are less than your standard deduction, check here. **STMT 4**

Attach this form to your Delaware State tax return.

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	1
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STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)	472,098.
VIRGINIA ADJUSTED GROSS INCOME	71,236.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	28,476.
TAX IMPOSED BY STATE OF VIRGINIA	3,514.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 71,236. / 472,098.	.150892
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 28,476. X .150892	4,297.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	

AMOUNT OF CREDIT, STATE OF VIRGINIA	3,514.
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TOTAL TO FORM 200-01, PAGE 1, LINE 10	3,514.
---------------------------------------	--------

DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	2
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DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	14,897.	29,809.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 37	14,897.	29,809.

DE 200-01	OTHER TAXES	STATEMENT	3
-----------	-------------	-----------	---

DESCRIPTION	AMOUNT
	0.
	0.
	0.

DE 200-01 DELAWARE ITEMIZED DEDUCTION WORKSHEET STATEMENT 4

	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, PIT-RSA, LINE 4			
B. TOTAL TAXES, PIT-RSA, LINE 7 *	5,000.	5,000.	10,000.
C. INTEREST PAID, PIT-RSA, LINE 10	7,898.	7,898.	15,796.
D. CONTRIBUTIONS, PIT-RSA, LINE 14	12,350.	2,350.	14,700.
E. CASUALTY & THEFT, PIT-RSA, LINE 15			
F. OTHER DEDUCTIONS, PIT-RSA, LINE 16			
TOTAL ITEMIZED DEDUCTIONS	25,248.	15,248.	40,496.

*STATE AND LOCAL TAXES MAY BE LIMITED WHEN MARRIED FILING SEPARATE

TOTAL TO FORM 200-01, PAGE 2, LINE 43	25,248.	15,248.
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DE PIT-RSA	PIT-RSA STATE AND LOCAL TAXES		STATEMENT	5
STATE AND LOCAL TAXES	SPOUSE	TAXPAYER	TOTAL	
1. STATE AND LOCAL INCOME TAXES NOT CLAIMED AS A CREDIT ON FORM 200-01				
2. STATE AND LOCAL GENERAL SALES TAXES				
3. REAL ESTATE TAXES	8,684.	8,684.	17,368.	
4. PERSONAL PROPERTY TAXES				
5. ADD LINE 5A THROUGH LINE 5D	8,684.	8,684.	17,368.	
6 ENTER \$10,000 (\$5,000 IF MFS)	5,000.	5,000.		
7. ENTER THE SMALLER OF LINES 6 OR 5	5,000.	5,000.	10,000.	
TOTAL TO FORM PIT-RSA, LINE 5F			10,000.	

Enclose a complete copy of your federal tax return and all other required Virginia enclosures.

First Name JILL		MI T	Last Name BIDEN		Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)		MI	Last Name		Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)					Your Birth Date (mm-dd-yyyy) <input type="text"/> Spouse's Birth Date (mm-dd-yyyy) <input type="text"/>		
City, Town or Post Office			State	ZIP Code			
State of Residence DE	Important - Name of Virginia City or County in which principal place of business, employment, or income source is located.					Locality Code <input type="checkbox"/> City OR <input type="checkbox"/> County	
Check Applicable Boxes <input type="checkbox"/> Amended Return Check if Result of NOL <input type="checkbox"/> <input type="checkbox"/> Dependent on Another's Return	<input type="checkbox"/> Name(s) or Address Different than Shown on 2018 VA Return		<input type="checkbox"/> Overseas on Due Date		EIC Claimed on federal return \$ _____ .00		
	<input type="checkbox"/> Qualifying Farmer, Fisherman, or Merchant Seaman						

Filing Status Enter Filing Status Code in box below.

4 { 1 = Single, Federal head of household? YES ☐
2 = Married, Filing Joint Return - both must have Virginia income
3 = Married, Spouse Has No Income From Any Source
4 = Married, Filing Separate Returns

If Filing Status 3 or 4, enter spouse's SSN in the Spouse's Social Security Number box at top of form and, enter Spouse's Name
JOSEPH R. BIDEN J

Exemptions Add Sections 1 and 2. Enter the sum on Line 12.

You	Spouse if Filing Status 2 or 3	Dependents	Total Section 1
1			930

You 65 or over	Spouse 65 or over	You Blind	Spouse Blind	Total Section 2
1				800

JOSEPH R. EIDER 3					
1	Adjusted Gross Income from federal return - <i>Not federal taxable income.</i>	499495	00		
2	Additions from Schedule 763 ADJ, Line 3.		00		
3	Add Lines 1 and 2.	499495	00		
4	Age Deduction (See instructions and the Age Deduction Worksheet). You		00		
	Enter Birth Dates above. Enter Your Age Deduction				
	on Line 4a and Your Spouse's Age Deduction on Line 4b. Spouse		00		
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	14897	00		
6	State income tax refund or overpayment credit reported as income on your federal return.		00		
7	Subtractions from Schedule 763 ADJ, Line 7.		00		
8	Add Lines 4a, 4b, 5, 6, and 7.	14897	00		
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	484598	00		
10	Itemized Deductions from Virginia Schedule A, if applicable. See instructions.	36665	00		
11	If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions.		00		
12	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	1730	00		
13	Deductions from Schedule 763 ADJ, Line 9.		00		
14	Add Lines 10, 11, 12 and 13.	38395	00		
15	Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9.	446203	00		
16	Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only).	14.7	%		
17	Nonresident Taxable Income. (Multiply Line 15 by percentage on Line 16).	65592	00		
18	Income Tax from Tax Table or Tax Rate Schedule.	3514	00		

2019 FORM 763 Page 2

Your Name JILL T. BIDEN	Your SSN
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19a Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	19a	3608	00
19b Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	19b		00
20 2019 Estimated Tax Payments.	20		00
21 2018 overpayment credited to 2019 estimated tax.	21		00
22 Extension Payment - submitted using Form 760IP.	22		00
23 Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	23		00
24 Total credits from Schedule OSC.	24		00
25 Credits from Schedule CR, Section 5, Line 1A.	25		00
26 Total payments and credits. Add Lines 19a through 25.	26	3608	00
27 If Line 18 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE	27		00
28 If Line 26 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT	28	94	00
29 Amount of overpayment on Line 28 to be CREDITED TO 2020 ESTIMATED INCOME TAX.	29		00
30 Virginia529 and ABLEnow Contributions from Schedule VAC, Part I, Line 6.	30		00
31 Other Voluntary Contributions from Schedule VAC, Section II, Line 14.	31		00
32 Addition to Tax, Penalty, and Interest from enclosed Schedule 763 ADJ, Line 21.	32		00
33 Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions. Check here if no sales and use tax is due. <input type="checkbox"/>	33		00
34 Add Lines 29 through 33.	34		00
35 If you owe tax on Line 27, add Lines 27 and 34 - OR - If you have an overpayment on Line 28 and Line 34 is larger than Line 28, enter the difference. AMOUNT YOU OWE . Enclose payment or pay at www.tax.virginia.gov Check here if paying by credit or debit card - See instructions. <input type="checkbox"/>	35		00
36 If Line 28 is larger than Line 34, subtract Line 34 from Line 28. This is the amount to be REFUNDED TO YOU	36	94	00

If the Direct Deposit section below is not completed, your refund will be issued by check.

DIRECT BANK DEPOSIT

Domestic Accounts Only
No International Deposits

Your Bank Routing Transit Number

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Your Bank Account Number

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Checking ☐ Savings ☐

Nonresident Allocation Percentage

		A - All Sources		B - Virginia Sources	
1 Wages, salaries, tips, etc.	1	269718	00	73286	00
2 Interest income.	2	6439	00		00
3 Dividends.	3		00		00
4 Alimony received.	4		00		00
5 Business income or loss.	5		00		00
6 Capital gain or loss/capital gain distributions.	6		00		00
7 Other gains or losses.	7		00		00
8 Taxable pensions, annuities and IRA distributions.	8	33122	00		
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.	9	175319	00		00
10 Farm income or loss.	10		00		00
11 Other income. SEE STATEMENT 3	11	14897	00		00
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.	12		00		
13 Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3.	13		00		00
14 TOTAL - Add Lines 1 through 13 and enter each column total here.	14	499495	00	73286	00
15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place (e.g., 5.4%). Enter on Page 1, Line 16.</i>	15			14.7	%

☒ I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer.
 ☐ I agree to obtain my Form 1099-G at www.tax.virginia.gov.

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct, and complete return.

Your Signature	Your Phone Number	Date	
Spouse's Signature (If a joint return, both must sign)	Spouse's Phone Number	Preparer's PTIN	Vendor Code
Preparer's Name	Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number	Filing Election Code ID Theft PIN
GELMAN, ROSENBERG &			

2019 VA Schedule A/CG

Itemized Deductions - Enclose Schedule A with
your return, when claiming itemized deductions.

JILL T BIDEN

Medical & Dental Expenses	1.	
Federal Adjusted Gross Income (FAGI)	2.	499495.
10% of Line 2	3.	49950.
Total of Line 1 minus Line 3 or \$0	4.	
State & Local - Income Taxes OR General Sales Taxes Claiming General Sales Tax	5a.	-20834.
State & Local - Real Estate Taxes	5b.	8684.
State & Local - Personal Property Taxes	5c.	
Other Deductible Taxes - type & amount	6.	
Total Taxes Paid	7.	-12150.
Did not use all of home mortgage loan(s) to buy, build, or improve home		
Home mortgage interest & points reported to you on Federal Form 1098	8a.	
Home mortgage interest not reported to you on Federal Form 1098	8b.	
Points not reported to you on Federal Form 1098	8c.	
Total Home Mortgage Interest & Points	8e.	
Investment Interest	9.	
Total Interest Paid	10.	
Gifts to Charity - by cash or check	11.	12350.
Gifts to Charity - other than by cash or check	12.	
Gifts to Charity - carryover from prior year	13.	
Total Gifts to Charity	14.	12350.
Casualty & Theft Loss(es)	15.	
Gambling Losses	16a.	
Other Itemized Deductions - type & amount	16b.	
Total Other Itemized Deductions	16c.	
Total VA Schedule A Itemized Deductions	17.	15831.
State and Local Income Tax	18.	-20834.
Virginia Itemized Deductions	19.	36665.

2019 Schedule INC/CG

Report all W-2s, 1099s, & VK-1s with VA Withholding

JILL

T BIDEN

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
	W	3608.			73286.

Total VA Withholding	SSN	VA Withholding
You		3608.
Spouse		

Total # of W-2s, 1099s & VK-1s	01
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To avoid delays - be sure to enter all information, including the Employer's FEIN.

VA 763 SP	OTHER INCOME - SP	STATEMENT	3
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DESCRIPTION	COLUMN A ALL SOURCES	COLUMN B VIRGINIA SOURCE
TAXABLE SOCIAL SECURITY BENEFITS	14,897.	0.
TOTAL TO FORM 763 SP, PAGE 2, LINE 11	14,897.	0.