

U.S. Individual Income Tax Return

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 your 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. If you have a foreign address, also complete spaces below.				State ZIP code	
Foreign country name		Foreign province/state/county		Foreign postal code	
				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. ☒ You ☒ Spouse	

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No

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, 1957 ☐ Are blind Spouse: ☒ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

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

Attach Sch. B if required. Standard Deduction for - • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see instructions.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 1	1	445,449.
	2a	Tax-exempt interest	2a	2b	3,228.
	3a	Qualified dividends	3a	3b	
	4a	IRA distributions	4a	4b	966.
	5a	Pensions and annuities	5a	5b	52,599.
	6a	Social security benefits	6a	6b	46,465.
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7		
	8	Other income from Schedule 1, line 10	8		61,995.
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9		610,702.
	10	Adjustments to income from Schedule 1, line 26	10		
	11	Subtract line 10 from line 9. This is your adjusted gross income	11		610,702.
	12a	Standard deduction or itemized deductions (from Schedule A)	12a		42,290.
	b	Charitable contributions if you take the standard deduction (see instr.)	12b		
	c	Add lines 12a and 12b	12c		42,290.
	13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12c and 13	14		42,290.	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15		568,412.	

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

Form 1040 (2021)

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	148,033.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	148,033.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	148,033.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,406.
24	Add lines 22 and 23. This is your total tax	24	150,439.
25	Federal income tax withheld from:		
	a Form(s) W-2	25a	85,145.
	b Form(s) 1099	25b	12,937.
	c Other forms (see instructions)	25c	1,605.
	d Add lines 25a through 25c	25d	99,687.
26	2021 estimated tax payments and amount applied from 2020 return	26	49,000.
If you have a qualifying child, attach Sch. EIC			
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instr. ☐	27a	
	b Nontaxable combat pay election	27b	
	c Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	148,687.
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
	35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions	b Routing number	c Type: ☐ Checking ☐ Savings	
	d Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
Amount You Owe	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	1,752.
38	Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No		
	Designee's name WALTER H DEYHLE, CPA	Phone no. 413 72	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature <i>Joseph R. Biden Jr.</i>	Date 4/13/22	Your occupation PRESIDENT
Joint return? See instructions. Keep a copy for your records	Spouse's signature <i>Jill T. Biden</i>	Date 4/13/22	Spouse's occupation EDUCATOR
	Phone no.	Email address	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Paid Preparer Use Only	Preparer's name WALTER H DEYHLE, CPA	Preparer's signature	Date PTIN
	Firm's name GELMAN, ROSENBERG & FREEDMAN	Firm's EIN	Check if: ☐ Self-employed

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

Form 1040 (2021)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

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

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

OMB No. 1545-0074

2021

Attachment
Sequence No. **01**

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

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	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	61,995.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(l) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	61,995.

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

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions)			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	

Schedule 1 (Form 1040) 2021

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **02**

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

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number

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 on Form 1040, 1040-SR, or 1040-NR, line 17	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	445.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	1,840.
12	Net investment income tax. Attach Form 8960	12	121.
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

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

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ▶	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ▶	17z	
18	Total additional taxes. Add lines 17a through 17z	18	
19	Additional tax from Schedule 8812	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	2,406.

Schedule 2 (Form 1040) 2021

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2021

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► 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.

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 11	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	
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 ☐	5a	27,124.
	b State and local real estate taxes (see instructions)	5b	17,338.
	c State and local personal property taxes	5c	
	d Add lines 5a through 5c	5d	44,462.
	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 ►	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 ☐		
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	14,896.
	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	14,896.
	9 Investment interest. Attach Form 4952 if required. See instructions	9	
	10 Add lines 8e and 9	10	14,896.
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11	17,394. STMT 5
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	17,394.
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 12a	17	42,290.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐		

SCHEDULE B

(Form 1040)

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

2021

Attachment
Sequence No. **08**

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

		Amount
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 ► <u>SEE STATEMENT 6</u>	3,228.
2 Add the amounts on line 1	2	3,228.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ►	4	3,228.
Note: If line 4 is over \$1,500, you must complete Part III.		Amount

Part II Ordinary Dividends	5 List name of payer ►	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.			

		Yes	No
Part III Foreign Accounts and Trusts	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.		
	7a At any time during 2021, 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		☒
	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 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?		☒	
If "Yes," you may have to file Form 3520. See instructions			

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	GIACOPPA CORP	S			X	
B	CELTICCAPRI CORP.	S			X	
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				32,761.
B				29,234.
C				
D				
29a Totals				61,995.
b Totals				
30 Add columns (h) and (k) of line 29a				30 61,995.
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 61,995.

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), line 5	41	61,995.
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 AD; 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	

SCHEDULE H
(Form 1040)

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. 1545-0074

2021
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 2021 don't have to complete this form for 2021.

A Did you pay **any one** household employee cash wages of \$2,300 or more in 2021? (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 1a.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2021 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 2020 or 2021 to **all** household employees?

(Don't count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)

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

Part I Social Security, Medicare, and Federal Income Taxes

1 a	Total cash wages subject to social security tax	1a	2,800.		
b	Qualified sick and family wages for leave taken before April 1, 2021, included on line 1a	1b			
2 a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a		347.	
b	Employer share of social security tax on qualified sick and family leave wages for leave taken before April 1, 2021. Multiply line 1b by 6.2% (0.062)	2b			
c	Total social security tax. Subtract line 2b from line 2a	2c		347.	
3	Total cash wages subject to Medicare tax	3	2,800.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4		81.	
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 a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a		428.	
b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8b			
c	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8c			
d	Total social security, Medicare, and federal income taxes after nonrefundable credits. Add lines 8b and 8c and then subtract that total from line 8a	8d		428.	
e	Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	8e			
f	Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021	8f			
g	Qualified sick leave wages for leave taken before April 1, 2021	8g			
h	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8g	8h			
i	Qualified family leave wages for leave taken before April 1, 2021	8i			
j	Qualified health plan expenses allocable to qualified family leave wages reported on line 8i	8j			
k	Qualified sick wages for leave taken after March 31, 2021	8k			
l	Qualified health plan expenses allocable to qualified sick leave wages reported on line 8k	8l			
m	Qualified family leave wages for leave taken after March 31, 2021	8m			
n	Qualified health plan expenses allocable to qualified family leave wages reported on line 8m	8n			

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2020 or 2021 to **all** household employees?

(Don't count cash wages paid in 2020 or 2021 to your spouse, your child under age 21, or your parent.)

- ☐ **No.** **Stop.** Include the amount from line 8d above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. If you're not required to file Form 1040, 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 2021 by April 18, 2022? 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	14	16.
15 Total cash wages subject to FUTA tax	15	2,800.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16	17.

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	18	
19 Add columns (g) and (h) of line 18	19	
20 Total cash wages subject to FUTA tax (see the line 15 instructions)	20	
21 Multiply line 20 by 6.0% (0.06)	21	
22 Multiply line 20 by 5.4% (0.054)	22	
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)	23	
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25	24	

Part III Total Household Employment Taxes

25 Enter the amount from line 8d. If you checked the "Yes" box on line C of page 1, enter -0-	25	428.
26 Add line 16 (or line 24) and line 25	26	445.

27 Are you required to file Form 1040?

☒ Yes. Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 9. Include the amounts, if any, from line 8e, on Schedule 3 (Form 1040), line 13b, and line 8f on Schedule 3 (Form 1040), line 13h. 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.

Employer's signature	Date
Paid Preparer Use Only	
Print/Type preparer's name	Preparer's signature
Firm's name	Date
Firm's address	Check ☐ if self-employed
	PTIN
	Firm's EIN
	Phone no.

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.

2021Attachment
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	454,435.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	454,435.	
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		204,435.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		1,840.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Part I, 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 (RTTA) Compensation

14	Railroad retirement (RTTA) 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 (RTTA) 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), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18		1,840.
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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	8,194.	
20	Enter the amount from line 1	20	454,435.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	6,589.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		1,605.
23	Additional Medicare Tax withholding on railroad retirement (RTTA) 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, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24		1,605.

Net Investment Income Tax -
Individuals, Estates, and Trusts

OMB No. 1545-2227

2021

Department 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	3,228.
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	61,995.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 7	4b	-61,995.
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)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	3,228.

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	49.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	49.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	49.

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	3,179.
Individuals:			
13	Modified adjusted gross income (see instructions)	13	610,702.
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	360,702.
16	Enter the smaller of line 12 or line 15	16	3,179.
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	121.
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 line 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 (2021)

S Corporation Shareholder Stock and Debt Basis Limitations

OMB No. 1545-2302

2021

Attachment Sequence No. **203**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

Name(s) shown on return JILL T. BIDEN	Identifying number
Name of S corporation GIACOPPA CORP	Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year	1	56,325.
2 Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a Ordinary business income (enter losses in Part III)	3a	32,761.
b Net rental real estate income (enter losses in Part III)	3b	
c Other net rental income (enter losses in Part III)	3c	
d Interest income	3d	
e Ordinary dividends	3e	
f Royalties	3f	
g Net capital gains (enter losses in Part III)	3g	
h Net section 1231 gain (enter losses in Part III)	3h	
i Other income (enter losses in Part III)	3i	
j Excess depletion adjustment	3j	
k Tax-exempt income	3k	
l Recapture of business credits	3l	
m Other items that increase stock basis	3m	
4 Add lines 3a through 3m	4	32,761.
5 Stock basis before distributions. Add lines 1, 2, and 4	5	89,086.
6 Distributions (excluding dividend distributions)	6	3,497.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	85,589.
8a Nondeductible expenses	8a	
b Depletion for oil and gas	8b	
c Business credits (sections 50(c)(1) and (5))	8c	
9 Add lines 8a through 8c	9	
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	85,589.
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12 Debt basis restoration (see net increase in instructions for line 23)	12	
13 Other items that decrease stock basis	13	
14 Add lines 11, 12, and 13	14	
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	85,589.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

Form 7203 (12-2021)

S Corporation Shareholder Stock and Debt Basis Limitations

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

Name(s) shown on return JOSEPH R. BIDEN JR.	Identifying number
Name of S corporation CELTICCAPRI CORP.	Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year	1	13,247.
2 Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a Ordinary business income (enter losses in Part III)	3a	29,234.
b Net rental real estate income (enter losses in Part III)	3b	
c Other net rental income (enter losses in Part III)	3c	
d Interest income	3d	294.
e Ordinary dividends	3e	
f Royalties	3f	
g Net capital gains (enter losses in Part III)	3g	
h Net section 1231 gain (enter losses in Part III)	3h	
i Other income (enter losses in Part III)	3i	
j Excess depletion adjustment	3j	
k Tax-exempt income	3k	
l Recapture of business credits	3l	
m Other items that increase stock basis	3m	
4 Add lines 3a through 3m	4	29,528.
5 Stock basis before distributions. Add lines 1, 2, and 4	5	42,775.
6 Distributions (excluding dividend distributions)	6	34,667.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	8,108.
8a Nondeductible expenses	8a	
b Depletion for oil and gas	8b	
c Business credits (sections 50(c)(1) and (5))	8c	
9 Add lines 8a through 8c	9	
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	8,108.
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12 Debt basis restoration (see net increase in instructions for line 23)	12	
13 Other items that decrease stock basis	13	
14 Add lines 11, 12, and 13	14	
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	8,108.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

Form 7203 (12-2021)

Form **7203**(December 2021)
Department of the Treasury
Internal Revenue Service**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

2021Attachment
Sequence No. **203**

Name(s) shown on return

JILL T. BIDEN

Identifying number

Name of S corporation

GIACOPPA CORP

Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	56,325.
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	32,761.
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	32,761.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	89,086.
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	3,497.
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	85,589.
8a	Nondeductible expenses	8a	
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	85,589.
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	85,589.

Part II Shareholder Debt Basis**Section A - Amount of Debt** (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

**ALTERNATIVE MINIMUM TAX
S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

2021

Attachment
Sequence No. **203**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

Name(s) shown on return JOSEPH R. BIDEN JR.	Identifying number
Name of S corporation CELTICCAPRI CORP.	Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year	1	13,247.
2 Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a Ordinary business income (enter losses in Part III)	3a	29,234.
b Net rental real estate income (enter losses in Part III)	3b	
c Other net rental income (enter losses in Part III)	3c	
d Interest income	3d	294.
e Ordinary dividends	3e	
f Royalties	3f	
g Net capital gains (enter losses in Part III)	3g	
h Net section 1231 gain (enter losses in Part III)	3h	
i Other income (enter losses in Part III)	3i	
j Excess depletion adjustment	3j	
k Tax-exempt income	3k	
l Recapture of business credits	3l	
m Other items that increase stock basis	3m	
4 Add lines 3a through 3m	4	29,528.
5 Stock basis before distributions. Add lines 1, 2, and 4	5	42,775.
6 Distributions (excluding dividend distributions)	6	34,667.
Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.		
7 Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	8,108.
8a Nondeductible expenses	8a	
b Depletion for oil and gas	8b	
c Business credits (sections 50(c)(1) and (5))	8c	
9 Add lines 8a through 8c	9	
10 Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	8,108.
11 Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12 Debt basis restoration (see net increase in instructions for line 23)	12	
13 Other items that decrease stock basis	13	
14 Add lines 11, 12, and 13	14	
15 Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	8,108.

Part II Shareholder Debt Basis

Section A - Amount of Debt (If more than three debts, see instructions.)

Description	Debt 1	Debt 2	Debt 3	Total
	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	☐ Formal note ☐ Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

Part II Shareholder Debt Basis (continued)**Section B - Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24				
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-				
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-				

Section C - Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32				

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD	STATEMENT	1
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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	67,116.	8,927.	3,123.		4,718.	1,103.
T DFAS-CIVPAY DIRECTORATE	378,333.	76,218.	23,305.		8,854.	7,091.
TOTALS	445,449.	85,145.	26,428.		13,572.	8,194.

FORM 1040	IRA DISTRIBUTIONS	STATEMENT	2
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NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT
WELLS FARGO	966.	966.
TOTAL TO FORM 1040, LINES 4A AND 4B	966.	966.

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 3

OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	33,958.	
NONTAXABLE AMOUNT	170.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		33,788.

OFFICE OF PERSONNEL MANAGEMENT

AMOUNT RECEIVED THIS YEAR	22,540.	
NONTAXABLE AMOUNT	4,683.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		17,857.

TIAA

AMOUNT RECEIVED THIS YEAR	954.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		954.

TOTAL INCLUDED IN FORM 1040, LINE 5B

52,599.

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 2021
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE
 FOR ALL OF 2021

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 6A 54,665.
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 36,443.
 SPOUSE AMOUNT 18,222.
2. MULTIPLY LINE 1 BY 50% (0.50) 27,333.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1, 2A, 2B, 3B, 4B, 5B,
 7 AND 8. 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 564,237.
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
5. ADD LINES 2, 3, AND 4 591,570.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,
 AND 23 AND 25 0.
7. SUBTRACT LINE 6 FROM LINE 5 591,570.
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 6B. IF YOU ARE
 MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR
 SPOUSE FOR ALL OF 2021, BE SURE YOU ENTERED 'D' TO THE
 RIGHT OF THE WORD "BENEFITS" ON LINE 6A.
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 559,570.
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- 547,570.
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- 465,435.
16. ADD LINES 14 AND 15 471,435.
17. MULTIPLY LINE 1 BY 85% (.85) 46,465.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 46,465.
 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT	5
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT	
NOVA		2,000.		
BEAU BIDEN FOUNDATION		5,000.		
CRANSTON HEIGHTS FIRE COMPANY		1,000.		
MINISTRY OF CARING		1,000.		
ST. JOSEPH ON THE BRANDYWINE		2,200.		
ST. PATRICK'S CENTER		600.		
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS		3,194.		
WESTMINSTER PRESBYTERIAN CHURCH		1,800.		
MISCELLANEOUS		0.		
HOLY TRINITY CATHOLIC CHURCH		550.		
ST. EDMUNDS		50.		
SUBTOTALS		17,394.		
TOTAL TO SCHEDULE A, LINE 11			17,394.	

SCHEDULE B	INTEREST INCOME	STATEMENT	6
NAME OF PAYER	AMOUNT		
MANUFACTURERS AND TRADERS TRUST COMPANY	7.		
MANUFACTURERS AND TRADERS TRUST COMPANY	12.		
MANUFACTURERS AND TRADERS TRUST COMPANY	69.		
MASSACHUSETTS MUTUAL LIFE INSURANCE CO	70.		
MASSACHUSETTS MUTUAL LIFE INSURANCE CO	116.		
MASSACHUSETTS MUTUAL LIFE INSURANCE CO	41.		
MASSACHUSETTS MUTUAL LIFE INSURANCE CO	14.		
TD BANK	9.		
TD BANK	2.		
TD BANK	1.		
US SENATE FEDERAL CREDIT UNION	19.		
WSFS BANK	2,558.		
TD BANK	16.		
FROM K-1 - CELTICCAPRI CORP.	294.		
TOTAL TO SCHEDULE B, LINE 1	3,228.		

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT	7
GIACOPPA CORP		-32,761.	
CELTICCAPRI		-29,234.	
AMOUNT TO FORM 8960, LINE 4B		-61,995.	

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT	8
DELAWARE			
DESCRIPTION		AMOUNT	
DFAS-CIVPAY DIRECTORATE		23,305.	
TIAA		48.	
TOTAL TO STATE FORM 8960, LINE 10		23,353.	

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT	9
DELAWARE			
DESCRIPTION		AMOUNT	
OFFICE OF PENSIONS		648.	
TOTAL TO STATE FORM 8960, LINE 10		648.	

DELAWARE 2021

DIVISION OF REVENUE PIT-RES

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

For Fiscal Year beginning and ending

Your Taxpayer ID

Spouse Taxpayer ID

Amended Return
Must include page 3

Filing Status (Must check one)

1. Single, Divorced, widow(ER) 2. Joint 3. Married & Filing Separate Forms

4. ☒ Married & Filing Combined Separate on this form 5. Head of Household

Your First Name M.I. Last Name Suffix

JOSEPH R BIDEN JR.

Spouse First Name M.I. Last Name Suffix

JILL T BIDEN

Present Home Address (Number and Street)

Apartment #

Form
PIT-UND

If you were a part-year resident in 2021, give the dates you resided in Delaware:

City

State

Zip Code

Attached

mm-dd-yyyy

mm-dd-yyyy

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

SECTION A-ADDITIONS

	Column A	Column B
1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	1. 151768 .00	1. 458934 .00
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE	2. .00	2. .00
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION	3. .00	3. .00
4. TOTAL - Add Lines 1 through 3	4. 151768 .00	4. 458934 .00

SECTION B-SUBTRACTIONS

5. INTEREST RECEIVED ON U.S. OBLIGATIONS	5. .00	5. .00
6. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	6. 12500 .00	6. 12500 .00
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions)	7. .00	7. .00
8. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions) SEE STATEMENT 2	8. 15489 .00	8. 30976 .00
9. Add Lines 5 through 8	9. 27989 .00	9. 43476 .00
10. Subtract Line 9 from Line 4	10. 123779 .00	10. 415458 .00
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	11. .00	11. .00
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	12. 123779 .00	12. 415458 .00

SECTION C- DEDUCTIONS

If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

13. TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)	13. 21145 .00	13. 21145 .00
14. FOREIGN TAXES PAID (See instructions)	14. .00	14. .00
15. CHARITABLE MILEAGE DEDUCTION (See instructions)	15. .00	15. .00
16. SUBTOTAL - Add Line 13 through Line 15	16. 21145 .00	16. 21145 .00
17. FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	17. .00	17. .00
18. NET ITEMIZED DEDUCTIONS - Subtract Line 17 from Line 16. Enter here and on Line 19 (see instructions)	18. 21145 .00	18. 21145 .00

19. If you elect the DELAWARE STANDARD DEDUCTION check here

a. 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 DELAWARE ITEMIZED DEDUCTIONS check here

b. ☒ Filing Statuses 1, 2, 3, and 5, enter itemized deductions from Line 18 in Column B;
Filing Status 4 enter itemized deductions from Line 18 in Columns A and B

19. 21145.00 19. 21145.00

20. 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

21. TOTAL DEDUCTIONS - Add Line 19 and Line 20 and enter here. 21. 21145.00 21. 21145.00

SECTION D- CALCULATIONS

22. TAXABLE INCOME - Subtract Line 21 from Line 12, and compute tax on this amount	22. 102634.00	22. 394313.00
23. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)	23. 5757.00	23. 25008.00
24. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)	24. .00	24. .00

DELAWARE 2021

DIVISION OF REVENUE PIT-RES

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

COLUMNS: Column A is for spouse information, filing status 4 only. All other filing status use Column B.

		COLUMN A		COLUMN b
25. TOTAL TAX - Add Line 23 and Line 24	25.	5757.00	25.	25008 .00
26a. PERSONAL CREDITS If you are Filing Status 3, See instructions. 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				
On Line 26a, enter the number of exemptions for: Column A 1 Column B 1	26a.	110.00	26a.	110 .00
26b. CHECK BOXES Spouse 60 or over (Column A) X Self 60 or over (Column B) X				
Enter number of boxes checked on Line 26b 2 x\$110	26b.	110 .00	26b.	110 .00
27. TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)	27.	2721 .00	27.	.00
28. VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) Self (Column B) Enter credit amount	28.	.00	28.	.00
29. OTHER NON-REFUNDABLE CREDITS (See instructions)	29.	.00	29.	.00
30. CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)	30.	.00	30.	.00
31. TOTAL NON-REFUNDABLE CREDITS (See instructions)	31.	2941 .00	31.	220 .00
32. BALANCE - Subtract Line 31 from Line 25. If Line 31 is greater than Line 25, enter 0.	32.	2816 .00	32.	24788 .00
33. EARNED INCOME TAX CREDIT. REFUNDABLE NON-REFUNDABLE (See instructions)	33.	.00	33.	.00
34. DELAWARE TAX WITHHELD (Attach W2s/1099s)	34.	648 .00	34.	23353 .00
35. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	35.	.00	35.	.00
36. S CORP PAYMENTS	36.	.00	36.	.00
37. REFUNDABLE BUSINESS CREDITS	37.	.00	37.	.00
38. CAPITAL GAINS TAX PAYMENTS (Attach form REW-EST)	38.	.00	38.	.00
39. TOTAL REFUNDABLE CREDITS If this is an amended return, enter Line 39 then proceed to Line 47 on page 3 (See instructions)	39.	648 .00	39.	23353 .00
40. BALANCE DUE If Line 33 plus Line 39 is less than or equal to Line 32, Subtract the sum of Line 33 and Line 39 from Line 32.	40.	2168 .00	40.	1435 .00
41. OVERPAYMENT If Line 33 plus Line 39 is greater than Line 32, Subtract Line 32 from the sum of Line 33 and Line 39.	41.	.00	41.	.00
42. CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach PIT-RSS.	42.		42.	.00
43. AMOUNT OF LINE 41 TO BE APPLIED TO 2022 ESTIMATED TAX ACCOUNT	43.		43.	.00
44. PENALTIES AND INTEREST DUE. If Line 40 is greater than \$800, see estimated tax instructions	44.		44.	.00
45. NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing statuses Add Line 40, Line 42, and Line 44.	45.		45.	3603 .00
46. NET REFUND. For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 42, Line 43, and Line 44 from Line 41.	46.		46.	.00

SECTION E - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete Section E below. See instructions for details.

ACCOUNT TYPE	ROUTING NUMBER	ACCOUNT NUMBER	
CHECKING			Is this refund going to or through an account that is located outside of the United States? YES NO
SAVINGS			

DMV STATE ID #

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS **PAID PREPARER INFORMATION**

YOUR SIGNATURE	DATE	PAID PREPARER SIGNATURE	DATE
		ADDRESS	
SPOUSE SIGNATURE	DATE	CITY	STATE ZIP CODE
HOME PHONE NUMBER	BUSINESS PHONE NUMBER	FIN. SSN or PTIN	PHONE NUMBER
E-MAIL ADDRESS		EMAIL ADDRESS	

142011 02-24-22

**BALANCE DUE WITH
PAYMENT ENCLOSED (LINE 45)
MAIL COMPLETED FORM TO:**
Delaware Division of Revenue
PO Box 508, Wilmington, DE 19899-0508
Make check payable to: Delaware Division of Revenue

**REFUND (LINE 46)
MAIL COMPLETED FORM TO:**
Delaware Division of Revenue
PO Box 8710
Wilmington, DE 19899-8710

**ALL OTHER RETURNS
MAIL COMPLETED FORM TO:**
Delaware Division of Revenue
PO Box 8711
Wilmington, DE 19899-8711

PLEASE REMEMBER TO ATTACH w2 APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

DELAWARE 2021

DIVISION OF REVENUE PIT-RSS

DELAWARE RESIDENT SCHEDULES

FIRST NAME

LAST NAME

TAXPAYER ID

JOSEPH R.

BIDEN JR.

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.

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

Enter the credit in the highest to lowest amount order.

See the instructions and complete the worksheet prior to completing DE Schedule 1.

Filing Status 4 ONLY
Spouse Information
COLUMN A

All other filing statuses
You or You plus Spouse
COLUMN B

1. Tax imposed by State of VA (Enter 2 character state name)	1.	2721	.00	1.	.00
2. Tax imposed by State of (Enter 2 character state name)	2.		.00	2.	.00
3. Tax imposed by State of (Enter 2 character state name)	3.		.00	3.	.00
4. Tax imposed by State of (Enter 2 character state name)	4.		.00	4.	.00
5. Tax imposed by State of (Enter 2 character state name)	5.		.00	5.	.00
6. Enter the total here and on PIT-RES Page 2, Line 27. You must attach a copy of the other state return(s) with your Delaware tax return	6.	2721	.00	6.	.00

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 2021, a student, and younger than you (or your spouse, if filing jointly)?	Yes	No	Yes	No	Yes	No
11. Was the child permanently and totally disabled during any part of 2021?	Yes	No	Yes	No	Yes	No
12. DELAWARE STATE INCOME TAX LESS NON-REFUNDABLE CREDITS - Enter the higher tax amount from Column A or Column B of PIT-RES Line 32					12.	.00
13. FEDERAL EARNED INCOME TAX CREDIT (EITC) - Enter amount from IRS form 1040 or 1040-SR, Line 27					13.	.00
14. REFUNDABLE EITC CALCULATION - Multiply Line 13 x 0.045 and enter here					14.	.00
15. NON-REFUNDABLE EITC CALCULATION - Multiply Line 13 x 0.20 and enter here					15.	.00
16. REFUNDABLE EITC - If Line 14 is greater than or equal to Line 12, enter the amount from Line 14 here and on Line 33 of Form PIT-RES and check the refundable box on Line 33 of Form PIT-RES					16.	.00
17. NON-REFUNDABLE EITC - If Line 14 is less than Line 12, compare Line 12 to Line 15, enter the smaller amount here and on Line 33 of PIT-RES, and check the non-refundable box on Line 33 of PIT-RES					17.	.00

17. DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See the instructions for ALL required documentation to attach.

See instructions for a description of each worthwhile fund listed below.

18. A. Non-Game Wildlife	.00	H. DE National Guard	.00	O. Senior Trust Fund	.00
B. Beau Biden Fund	.00	I. Juvenile Diabetes Fund	.00	P. Veterans Trust Fund	.00
C. Emergency Housing	.00	J. Multiple Sclerosis Soc.	.00	Q. Protect DE's Child Fnd	.00
D. Breast Cancer Edu.	.00	K. Ovarian Cancer Fnd	.00	R. Food Bank of DE	.00
E. Organ Donations	.00	L. 21st Fund for Children	.00	S. DE Hab For Humanity	.00
F. Diabetes Education	.00	M. White Clay Creek	.00	T. B+ Childhood Cancer	.00
G. Veterans Home	.00	N. Home of the Brave	.00	U. Combined Campaign for Justice	.00

19. Enter the total Contribution amount here and on PIT-RES, Line 42 19. .00

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

DELAWARE 2021

DIVISION OF REVENUE F O R M
PIT-RSS

DELAWARE RESIDENT SCHEDULES

DE SCHEDULE IV - W-2 AND 1099-R INFORMATION

Complete this Schedule listing all of your, and if applicable, your spouse's, forms W-2 and 1099-R showing Delaware Income Tax withheld. Forms W-2 and 1099-R showing income tax withheld must still be attached to the front of your return if you elect to file by paper. Failure to do so may delay the processing of your return.

TYPE	EMPLOYER NAME	EMPLOYER TAXPAYER ID	STATE	STATE WAGES	STATE WITHHOLDING	TAXPAYER OR SPOUSE
IRS1099R	OFFICE OF PE		DE	33958	648	Taxpayer
						☒ Spouse
IRS1099R	TIAA		NC	954	48	☒ Taxpayer
						Spouse
IRSW2	DFAS-CIVPAY		OH	378333	23305	☒ Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse
						Taxpayer
						Spouse

DE SCHEDULE V - DELAWARE S CORPORATION PAYMENTS

Complete this Schedule by listing all estimated Delaware tax payments made by an S Corporation on behalf of you or your spouse. Failure to do so may delay the processing of your return.

S CORPORATION FEIN	NAME OF S CORPORATION	PAYEE ID	AMOUNT OF ESTIMATED PAYMENT
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DELAWARE

DIVISION OF REVENUE

2021
FORM
PIT-RSA

RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS

NAME(S)

TAXPAYER ID

JOSEPH R. BIDEN JR. & JILL T. BIDEN

MEDICAL AND DENTAL EXPENSES	1. Medical and dental expenses		.00
	2. Enter amount from Federal Form 1040 , Line 11		.00
	3. Multiply Line 2 by 7.5% (0.075)		.00
	4. Subtract Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.		.00
	5. STATE and LOCAL taxes		
	a. STATE and LOCAL income taxes not claimed as a credit on Form PIT-RES (see instructions)	402	.00
	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.		.00
TAXES YOU PAID	c. STATE and LOCAL real estate taxes	17338	.00
	d. STATE and LOCAL personal property taxes		.00
	e. Add Line 5a through Line 5d	17740	.00
	f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately) STMT 4	10000	.00
	6. Other taxes. List type and amount:		.00
	7. Add Line 5f and Line 6	10000	.00
	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	14896	.00
INTEREST YOU PAID Caution: Your mortgage interest deduction may be limited.	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.)		.00
	c. Points not reported to you on Federal Form 1098		.00
	d. Mortgage insurance premiums		.00
	e. Add Line 8a through Line 8d	14896	.00
	9. Investment interest. Attach Federal Form 4952 .		.00
	10. Add Line 8e and Line 9	14896	.00
	11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	17394	.00
GIFTS TO CHARITY If you made a gift and got a benefit for it, see Federal Schedule A 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.		.00
	13. Carryover from prior year		.00
	14. Add Line 11 through Line 13	17394	.00
CASUALTY AND THEFT LOSSES	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 .)		.00
	16. Other Deductions. See list in Federal Schedule A instructions. List type and amount:		.00
OTHER 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 PIT-RES, Line 13, Column B.)	42290	.00
	b. If filing status 4, allocate itemized deductions here and enter in the appropriate columns on Form PIT-RES, Line 13 (see instructions).	(A) 21145 .00	(B) 21145 .00
	18. If you elect to itemize deductions even though they are less than your standard deduction, check here.	STMT 3	

Attach this form to your Delaware State tax return.

DE PIT-RES	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	1
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STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM PIT-RES OR PIT-NON, PAGE 1)	123,779.
VIRGINIA ADJUSTED GROSS INCOME	60,235.
DELAWARE TAX (FORM PIT-RES OR PIT-NON, PAGE 1)	5,757.
TAX IMPOSED BY STATE OF VIRGINIA	2,721.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 60,235. / 123,779.	.486633
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 5,757. X .486633	2,802.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	

AMOUNT OF CREDIT, STATE OF VIRGINIA	2,721.
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TOTAL TO FORM PIT-RES, LINE 27	2,721.
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DE PIT-RES	SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	2
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DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	15,489.	30,976.
TOTAL TO FORM DE PIT-RES, LINE 8	15,489.	30,976.

DE PIT-RES	DELAWARE ITEMIZED DEDUCTION WORKSHEET	STATEMENT	3
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	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	7,448.	7,448.	14,896.
D. CONTRIBUTIONS, PIT-RSA, LINE 14	8,697.	8,697.	17,394.
E. CASUALTY & THEFT, PIT-RSA, LINE 15			
F. OTHER DEDUCTIONS, PIT-RSA, LINE 16			
 TOTAL ITEMIZED DEDUCTIONS	 21,145.	 21,145.	 42,290.

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

TOTAL TO FORM PIT-RES, LINE 13	21,145.	21,145.
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DE PIT-RSA	STATE AND LOCAL TAXES	STATEMENT	4
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STATE AND LOCAL TAXES	SPOUSE	TAXPAYER	TOTAL
1. STATE AND LOCAL INCOME TAXES NOT CLAIMED AS A CREDIT ON FORM 200-01	402.		402.
2. STATE AND LOCAL GENERAL SALES TAXES			
3. REAL ESTATE TAXES	8,669.	8,669.	17,338.
4. PERSONAL PROPERTY TAXES			
5. ADD LINE 5A THROUGH LINE 5D	9,071.	8,669.	17,740.
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.

2021 Virginia Nonresident Income Tax Return

Due May 1, 2022

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	☐ Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	☐ Check if deceased
Present Home Address (Number and Street or Rural Route)				Your Birth Date (mm-dd-yyyy) 06-03-1951	
City, Town or Post Office		State	ZIP Code	Spouse's Birth Date (mm-dd-yyyy) 11-20-1942	
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
☐ Amended Return Reason Code ☐ Name(s) or Address Different than Shown on 2020 VA Return ☐ Overseas on Due Date ☐ Dependent on Another's Return ☐ Qualifying Farmer, Fisherman, or Merchant Seaman EIC Claimed on federal return \$.00					

Filing Status Enter Filing Status Code in box below.

- ☐ 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			1 X \$930 = 930	
You 65 or over	Spouse 65 or over	You Blind	Spouse Blind	Total Section 2
1				1 X \$800 = 800

1 Adjusted Gross Income from federal return - <i>Not federal taxable income</i> .	1	151768	00
2 Additions from Schedule 763 ADJ, Line 3.	2		00
3 Add Lines 1 and 2.	3	151768	00
4 Age Deduction (See instructions and the Age Deduction Worksheet). Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b.	You 4a		00
5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5	15489	00
6 State income tax refund or overpayment credit reported as income on your federal return.	6		00
7 Subtractions from Schedule 763 ADJ, Line 7.	7		00
8 Add Lines 4a, 4b, 5, 6, and 7.	8	15489	00
9 Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	136279	00
10 Itemized Deductions from Virginia Schedule A, if applicable. See instructions.	10	17366	00
11 If you do not claim itemized deductions on Line 10, enter standard deduction. See instructions.	11		00
12 Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	12	1730	00
13 Deductions from Schedule 763 ADJ, Line 9.	13		00
14 Add Lines 10, 11, 12 and 13.	14	19096	00
15 Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9.	15	117183	00
16 Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only).	16	44.2	%
17 Nonresident Taxable Income. (Multiply Line 15 by percentage on Line 16).	17	51795	00
18 Income Tax from Tax Table or Tax Rate Schedule.	18	2721	00

2021 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	3123	00
19b Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	19b		00
20 2021 Estimated Tax Payments.	20		00
21 2020 overpayment credited to 2021 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	3123	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	402	00
29 Amount of overpayment on Line 28 to be CREDITED TO 2022 ESTIMATED INCOME TAX.	29		00
30 Virginia529 and ABLE 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. ☐	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. ☐	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	402	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.	67116 00	67116 00
2 Interest income.	2614 00	
3 Dividends.	00	00
4 Alimony received.	00	00
5 Business income or loss.	00	00
6 Capital gain or loss/capital gain distributions.	00	00
7 Other gains or losses.	00	00
8 Taxable pensions, annuities and IRA distributions.	33788 00	
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.	32761 00	00
10 Farm income or loss.	00	00
11 Other income. SEE STATEMENT 3	15489 00	00
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.	00	
13 Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3.	00	00
14 TOTAL - Add Lines 1 through 13 and enter each column total here.	151768 00	67116 00
15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. Compute percentage to one decimal place (e.g., 5.4%). Enter on Page 1, Line 16.		44.2 %

☒ 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 &			

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	15,489.	0.
TOTAL TO FORM 763 SP, PAGE 2, LINE 11	15,489.	0.