

U.S. Individual Income Tax Return

Filing Status [ ] Single [X] 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. 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. [X] You [X] Spouse

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

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? [ ] Yes [X] No
Standard Deduction [ ] Spouse itemizes on a separate return or you were a dual-status alien
Someone can claim: [ ] You as a dependent [ ] Your spouse as a dependent

Age/Blindness You: [X] Were born before January 2, 1956 [ ] Are blind Spouse: [X] Was born before January 2, 1956 [ ] Is blind

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents. Includes instructions for dependents.

Main income table with 15 rows. Includes categories like Wages, salaries, tips, etc. (212,681), Tax-exempt interest, Qualified dividends, IRA distributions, Pensions and annuities (260,233), Social security benefits (53,925), Capital gain or (loss), Other income from Schedule 1, line 9 (90,854), Total income (607,336), Adjustments to income (10a, 10b, 10c), Adjusted gross income (607,336), Standard deduction or itemized deductions (56,057), Qualified business income deduction, Taxable income (551,279).

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	142,538.
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	142,538.
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	142,538.
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	14,876.
24	Add lines 22 and 23. This is your total tax	24	157,414.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	116,751.
b	Form(s) 1099	25b	44,451.
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	161,202.
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach 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 13	31	861.
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	861.
33	Add lines 25d, 26, and 32. These are your total payments	33	162,063.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	4,649.
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	4,649.
b	Routing number	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	
37	Subtract line 33 from line 24. This is the amount you owe now Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.	37	
38	Estimated tax penalty (see instructions)	38	

• If you have a qualifying child, attach Sch. EIC.  
• If you have nontaxable combat pay, see instructions

Refund

Direct deposit? See instructions.

Amount You Owe

For details on how to pay, see instructions.

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. 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	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
<i>J.R. Biden Jr.</i>	5-11-21	PRESIDENT	
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.)
<i>Jill T. Biden</i>	5-11-21	FIRST LADY	

Paid Preparer Use Only	Preparer's name: WALTER H DEYHLE, CPA	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
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Firm's name	GELMAN, ROSENBERG & FREEDMAN	Phone no.	Firm's EIN
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**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **01**

Department of the Treasury  
Internal Revenue Service

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

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

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

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes .....	<b>1</b>	0.
<b>2a</b>	Alimony received .....	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ .....		
<b>3</b>	Business income or (loss). Attach Schedule C .....	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 .....	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E .....	<b>5</b>	90,854.
<b>6</b>	Farm income or (loss). Attach Schedule F .....	<b>6</b>	
<b>7</b>	Unemployment compensation .....	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ .....	<b>8</b>	
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	<b>9</b>	90,854.

**Part II Adjustments to Income**

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

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

Schedule 1 (Form 1040) 2020

**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](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**

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	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	14,680.
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	196.
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your <b>total other taxes</b> . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	14,876.

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

Schedule 2 (Form 1040) 2020



**SCHEDULE 3**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Credits and Payments**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2020**  
Attachment  
Sequence No. **03**

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

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Your social security number

**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 on Form 1040, 1040-SR, or 1040-NR, line 20	7	0.

**Part II Other Payments and Refundable Credits**

8	Net premium tax credit. Attach Form 8962	8	
9	Amount paid with request for extension to file (see instructions)	9	
10	Excess social security and tier 1 RRTA tax withheld <b>STMT 4</b>	10	861.
11	Credit for federal tax on fuels. Attach Form 4136	11	
12	Other payments or refundable credits:		
a	Form 2439	12a	
b	Qualified sick and family leave credits from Schedule(s) H and Form(s) 7202	12b	
c	Health coverage tax credit from Form 8885	12c	
d	Other:	12d	
e	Deferral for certain Schedule H or SE filers (see instructions)	12e	
f	Add lines 12a through 12e	12f	
13	Add lines 8 through 12f. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31	13	861.

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

Schedule 3 (Form 1040) 2020

**SCHEDULE A**  
**(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **07**

▶ Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
▶ Attach to Form 1040 or 1040-SR.

Department of the Treasury  
Internal Revenue Service (99)

**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**

<b>Medical and Dental Expenses</b>	<b>Caution:</b> 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	0.	
<b>Taxes You Paid</b>	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 <input type="checkbox"/>	5a	
			72,895.	
	b	State and local real estate taxes (see instructions) .....	5b	
			17,394.	
	c	State and local personal property taxes .....	5c	
d	Add lines 5a through 5c .....	5d		
		90,289.		
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.	
<b>Interest You Paid</b>	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"/>		
	a	Home mortgage interest and points reported to you on Form 1098. See instructions if limited .....	8a	
			15,353.	
	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		
		15,353.		
9	Investment interest. Attach Form 4952 if required. See instructions .....	9		
10	Add lines 8e and 9 .....	10	15,353.	
<b>Gifts to Charity</b>	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	11	
			30,704.	
	12	Other than by cash or check. If you made any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500 .....	12	
13	Carryover from prior year .....	13		
14	Add lines 11 through 13 .....	14	30,704.	
<b>Casualty and Theft Losses</b>	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	
	16	Other - from list in instructions. List type and amount ▶	16	
<b>Total Itemized Deductions</b>	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 12 .....	17	56,057.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>	18	

**SCHEDULE B**  
(Form 1040)

**Interest and Ordinary Dividends**

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **08**

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

Your social security number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Part I Interest		Amount
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>	5,930.
2	Add the amounts on line 1	5,930.
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 ▶	5,930.
<b>Note:</b> If line 4 is over \$1,500, you must complete Part III.		

Part II Ordinary Dividends		Amount
5	List name of payer ▶	
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	
<b>Note:</b> If line 6 is over \$1,500, you must complete Part III.		

Part III		Yes	No
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 2020, 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		X
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 2020, 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		X

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

Schedule B (Form 1040) 2020

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						
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				90,854.
B				
C				
D				
29a Totals				90,854.
b Totals				
30 Add columns (h) and (k) of line 29a				30 90,854.
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 90,854.

**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	90,854.
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	

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**2020 Income from Passthroughs**

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GIACOPPA CORP  
I.D. NUMBER:  
TYPE: S CORPORATION

ACTIVITY INFORMATION:

GIACOPPA CORP

TRADE OR BUSINESS - MATERIAL PARTICIPATION

ORDINARY INCOME (LOSS)	90,854.
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TOTAL NONPASSIVE INCOME (LOSS)	<u>90,854.</u>
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**SCHEDULE H**  
(Form 1040)

**Household Employment Taxes**

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

OMB No. 1545-0074

**2020**

Attachment  
Sequence No. **44**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1041.**  
▶ **Go to [www.irs.gov/ScheduleH](http://www.irs.gov/ScheduleH) for instructions and the latest information.**

Name of employer

Social security number

Employer identification number

**JOSEPH R. BIDEN JR. & JILL T. BIDEN**

Calendar year taxpayers having no household employees in 2020 don't have to complete this form for 2020.

**A** Did you pay **any one** household employee cash wages of \$2,200 or more in 2020? (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 2020 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 2019 or 2020 to **all** household employees? (Don't count cash wages paid in 2019 or 2020 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**

<b>1a</b>	Total cash wages subject to social security tax .....	<b>1a</b>	<b>95,252.</b>		
<b>b</b>	Qualified sick and family wages included on line 1a .....	<b>1b</b>			
<b>2a</b>	Social security tax. Multiply line 1a by 12.4% (0.124) .....			<b>2a</b>	<b>11,811.</b>
<b>b</b>	Employer share of social security tax on qualified sick and family leave wages. Multiply line 1b by 6.2% (0.062) .....			<b>2b</b>	
<b>c</b>	Total social security tax. Subtract line 2b from line 2a .....			<b>2c</b>	<b>11,811.</b>
<b>3</b>	Total cash wages subject to Medicare tax .....	<b>3</b>	<b>95,252.</b>		
<b>4</b>	Medicare tax. Multiply line 3 by 2.9% (0.029) .....			<b>4</b>	<b>2,762.</b>
<b>5</b>	Total cash wages subject to Additional Medicare Tax withholding .....	<b>5</b>			
<b>6</b>	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (0.009) .....			<b>6</b>	
<b>7</b>	Federal income tax withheld, if any .....			<b>7</b>	
<b>8a</b>	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7 .....			<b>8a</b>	<b>14,573.</b>
<b>b</b>	Nonrefundable portion of credit for qualified sick and family leave wages from Worksheet 3 .....			<b>8b</b>	
<b>c</b>	Total social security, Medicare, and federal income taxes after nonrefundable credit. Subtract line 8b from line 8a .....			<b>8c</b>	<b>14,573.</b>
<b>d</b>	Maximum amount of the employer share of social security tax that can be deferred (see instructions) .....			<b>8d</b>	<b>5,906.</b>
<b>e</b>	Refundable portion of credit for qualified sick and family leave wages from Worksheet 3 .....			<b>8e</b>	
<b>f</b>	Qualified sick leave wages .....			<b>8f</b>	
<b>g</b>	Qualified health plan expenses allocable to qualified sick leave wages .....			<b>8g</b>	
<b>h</b>	Qualified family leave wages .....			<b>8h</b>	
<b>i</b>	Qualified health plan expenses allocable to qualified family leave wages .....			<b>8i</b>	

**9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2019 or 2020 to **all** household employees? (Don't count cash wages paid in 2019 or 2020 to your spouse, your child under age 21, or your parent.)

- No.** Stop. Include the amount from line 8c above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e on Schedule 3 (Form 1040), line 12b. If you're not required to file Form 1040, see the line 9 instruction.  
 **Yes.** Go to line 10.

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."	X	
11 Did you pay all state unemployment contributions for 2020 by April 15, 2021? Fiscal year filers, see instructions	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	X	

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	241.	
15 Total cash wages subject to FUTA tax			15 17,755.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25			16 107.

**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								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 8c. If you checked the "Yes" box on line C of page 1, enter -0-			25 14,573.
26 Add line 16 (or line 24) and line 25			26 14,680.

27 Are you required to file Form 1040?  
 **Yes.** Stop. Include the amount from line 26 above on Schedule 2 (Form 1040), line 7a. Include the amount, if any, from line 8e, on Schedule 3 (Form 1040), line 12b. 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 \_\_\_\_\_

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

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

## 2020

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.

Attachment  
Sequence No. 72

Name(s) shown on your tax return: **JOSEPH R. BIDEN JR. & JILL T. BIDEN**      Your social security number or EIN

- 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)		5,930.
2	Ordinary dividends (see instructions)		
3	Annuities (see instructions)		
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	90,854.	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 7</b>	-90,854.	
c	Combine lines 4a and 4b		0.
5a	Net gain or loss from disposition of property (see instructions)		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)		
d	Combine lines 5a through 5c		
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		
7	Other modifications to investment income (see instructions)		
8	<b>Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7</b>		<b>5,930.</b>

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)		
b	State, local, and foreign income tax (see instructions)	781.	
c	Miscellaneous investment expenses (see instructions)		
d	Add lines 9a, 9b, and 9c		781.
10	Additional modifications (see instructions)		
11	<b>Total deductions and modifications. Add lines 9d and 10</b>		<b>781.</b>

**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-		5,149.
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	607,336.	
14	Threshold based on filing status (see instructions)	250,000.	
15	Subtract line 14 from line 13. If zero or less, enter -0-	357,336.	
16	Enter the smaller of line 12 or line 15		5,149.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		196.
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above)		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-		
19a	Adjusted gross income (see instructions)		
b	Highest tax bracket for estates and trusts for the year (see instructions)		
c	Subtract line 19b from line 19a. If zero or less, enter -0-		
20	Enter the smaller of line 18c or line 19c		
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). <b>Enter here and include on your tax return</b> (see instructions)		

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

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

**2020**

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

<b>1</b>	Taxable interest	<b>1</b>	887.
<b>2</b>	Ordinary dividends	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	<b>4a</b>	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	
<b>5a</b>	Net gain or loss from disposition of property	<b>5a</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	
<b>6</b>	Changes in investment income for certain CFCs and PFICs	<b>6</b>	
<b>7</b>	Other modifications to investment income	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	887.

**Part II State Income Tax Pro-ration for 2020 Income Tax Payments**

<b>9</b>	State total income	<b>9</b>	143,834.
<b>10</b>	State income tax payments for 2020	<b>10</b>	
<b>11</b>	2020 state income tax payments attributable to investment income. Line 8 divided by line 9 times line 10	<b>11</b>	

**Part III State Income Tax Pro-ration for 2019 Estimate Payments Made in 2020**

<b>12</b>	State estimate payments for 2019	<b>12</b>	22,500.
<b>13</b>	Percent of state income taxes attributable to investment income for 2019	<b>13</b>	.002496
<b>14</b>	2019 state estimate payments attributable to investment income. Line 12 times line 13	<b>14</b>	56.

**Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2020**

<b>15</b>	Balance of prior years tax plus extension payments paid in 2020	<b>15</b>	
<b>16</b>	Percent of state income taxes attributable to investment income for 2019	<b>16</b>	.002496
<b>17</b>	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	<b>17</b>	

**Part V Reduction of State Tax Deduction**

<b>18</b>	Reduction of state tax deduction	<b>18</b>	( 6,390.)
<b>19</b>	Percent of state income taxes attributable to investment income for 2019	<b>19</b>	.002496
<b>20</b>	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	<b>20</b>	( 16.)

**Part VI Total State Income Tax Payments Attributable to Investment Income**

<b>21</b>	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	<b>21</b>	40.
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**Net Investment Income Tax -  
Individuals, Estates, and Trusts**

DELAWARE - SPOUSE

Name(s) **JILL T. BIDEN** Your social security number or EIN

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

1	Taxable interest		1	5,043.
2	Ordinary dividends		2	
3	Annuities from nonqualified plans		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	90,854.		
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	-90,854.		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property			
5b	Net gain or loss from disposition of property that is not subject to net investment income tax			
5c	Adjustment from disposition of partnership interest or S corporation stock			
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	5,043.

**Part II State Income Tax Pro-ration for 2020 Income Tax Payments**

9	State total income		9	392,666.
10	State income tax payments for 2020	SEE STATEMENT 8	10	33,789.
11	2020 state income tax payments attributable to investment income. Line 8 divided by line 9 times line 10		11	434.

**Part III State Income Tax Pro-ration for 2019 Estimate Payments Made in 2020**

12	State estimate payments for 2019		12	22,500.
13	Percent of state income taxes attributable to investment income for 2019		13	.013639
14	2019 state estimate payments attributable to investment income. Line 12 times line 13		14	307.

**Part IV State Income Tax Pro-ration for Balance of Prior Years Tax Plus Extension Payments Paid in 2020**

15	Balance of prior years tax plus extension payments paid in 2020		15	
16	Percent of state income taxes attributable to investment income for 2019		16	.013639
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	( )
19	Percent of state income taxes attributable to investment income for 2019		19	.013639
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19		20	( )

**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	741.
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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 GIACOPPA CORP	200,000.	115,000.	30,000.		8,537.	2,900.
S NORTHERN VIRGINIA COMMUNITY CO	12,681.	1,751.	496.		861.	201.
TOTALS	212,681.	116,751.	30,496.		9,398.	3,101.

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	163,476.	
NONTAXABLE AMOUNT	8,029.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		155,447.

VOYA RETIREMENT INSURANCE & ANNUITY CO

AMOUNT RECEIVED THIS YEAR	3,752.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		3,752.

VOYA RETIREMENT INSURANCE & ANNUITY CO

AMOUNT RECEIVED THIS YEAR	59,714.	
NONTAXABLE AMOUNT		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		59,714.

TOTAL INCLUDED IN FORM 1040, LINE 5B		252,035.
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## 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 2020  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2020

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 53,925.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 35,955.  
 SPOUSE AMOUNT 17,970.
2. MULTIPLY LINE 1 BY 50% (0.50) 26,963.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1, 2A, 2B, 3B, 4B, 5B,  
 7 AND 8. IF UNEMPLOYMENT IS EXCLUDED, ADD THE EXCLUSION  
 AMOUNT. 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 561,500.
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 4 588,463.
6. ADD THE AMOUNTS FROM FORM 1040, LINE 10B, SCHEDULE 1,  
 LINES 10 THROUGH 19, PLUS ANY WRITE-IN ADJUSTMENTS  
 YOU ENTERED ON THE DOTTED LINE NEXT TO SCHEDULE 1, LINE 22 0.
7. SUBTRACT LINE 6 FROM LINE 5 588,463.
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 2020, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 6A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 556,463.
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- 544,463.
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- 462,794.
16. ADD LINES 14 AND 15 468,794.
17. MULTIPLY LINE 1 BY 85% (.85) 45,836.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 45,836.  
 \* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

SCHEDULE 3 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 4

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$8,537.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE		9,398.
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		9,398.
4. SOCIAL SECURITY TAX LIMIT		8,537.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN SCHEDULE 3, LINE 10.		861.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 5

DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
ST. JOSEPH ON THE BRANDYWINE		1,000.	
WESTMINSTER PRESBYTERIAN CHURCH		1,500.	
MINISTRY OF CARING		2,250.	
BEAU BIDEN FOUNDATION		10,000.	
ST. PATRICK'S CENTER		600.	
MORRIS BROWN A.M.E. CHURCH		1,000.	
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS		3,354.	
IAFF FOUNDATION		5,000.	
FOOD BANK OF DELAWARE		5,000.	
CRANSTON HEIGHTS FIRE COMPANY		1,000.	
SUBTOTALS		30,704.	
TOTAL TO SCHEDULE A, LINE 11			30,704.

SCHEDULE B	INTEREST INCOME	STATEMENT	6
NAME OF PAYER		AMOUNT	
MANUFACTURERS AND TRADERS TRUST COMPANY		364.	
MANUFACTURERS AND TRADERS TRUST COMPANY		24.	
MANUFACTURERS AND TRADERS TRUST COMPANY		45.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		57.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		94.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		34.	
PNCBANK, NATIONAL ASSOCIATION		43.	
TD BANK		14.	
US SENATE FEDERAL CREDIT UNION		1.	
WSFS BANK		4,363.	
NEW CASTLE COUNTY SCHOOL EMPLOYEES		1.	
MASSACHUSETTS MUTUAL LIFE INSURANCE CO		11.	
TD BANK		16.	
INTERNAL REVENUE SERVICE		742.	
TD BANK		32.	
TD BANK		89.	
TOTAL TO SCHEDULE B, LINE 1		5,930.	

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT	7
GIACOPPA CORP		-90,854.	
AMOUNT TO FORM 8960, LINE 4B		-90,854.	

FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT	8
DESCRIPTION		AMOUNT	
DELAWARE			
GIACOPPA CORP		30,000.	
OFFICE OF PENSIONS		615.	
VOYA RETIREMENT INSURANCE & ANNUITY CO		188.	
VOYA RETIREMENT INSURANCE & ANNUITY CO		2,986.	
TOTAL TO STATE FORM 8960, LINE 10		33,789.	



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

Your Last Name BIDEN JR. Spouse's Last Name BIDEN First Name and Middle Initial JOSEPH R. Spouse's First Name JILL T.

FILING STATUS (MUST CHECK ONE) 1. Single, Divorced, Widower 2. Joint 3. Married & Filing Separate Forms 4. X Married & Filing Combined Separate on this form 5. Head of Household

Table with columns: Line Number, Description, Column A, Column B. Includes rows for DELAWARE ADJUSTED GROSS INCOME, DEDUCTIONS, TAXABLE INCOME, and BALANCE DUE.

ATTACH LABEL HERE

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.

Table with 2 columns: Filing Status 4 ONLY Spouse Information COLUMN A, All other filing statuses You or You plus Spouse COLUMN B

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

SECTION A - ADDITIONS (+)

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 29-33.

SECTION B - SUBTRACTIONS (-)

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 34-42.

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.

Table with 4 columns: Line number, Description, Column A, Column B. Includes lines 43-48.

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.

Form with fields: 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.

Form with fields: Your Signature, Date, Signature of Paid Preparer, Date, Spouse's Signature, Date, 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

042011 02-04-21

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	443
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	443

**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 2020, 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 2020? .....	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 Fund |
| 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 .....

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

# DELAWARE

DIVISION OF REVENUE

**2020**  
F O R M  
PIT-RSA

## RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS

NAME(S)

SOCIAL SECURITY NO.

JOSEPH R. BIDEN JR. & JILL T. BIDEN

<b>MEDICAL AND DENTAL EXPENSES</b>	<p>1. Medical and dental expenses</p> <p>2. Enter amount from <b>Federal Form 1040</b>, Line 11</p> <p>3. <b>Multiply</b> Line 2 by 7.5% (0.075)</p> <p>4. <b>Subtract</b> Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.</p> <p>5. STATE and LOCAL taxes</p> <p style="margin-left: 20px;">a. STATE and LOCAL income taxes not claimed as a credit on Form 200-01 (see instructions) <span style="float: right;">53</span></p> <p style="margin-left: 20px;">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 <input type="checkbox"/></p> <p style="margin-left: 20px;">c. STATE and LOCAL real estate taxes <span style="float: right;">17394</span></p> <p style="margin-left: 20px;">d. STATE and LOCAL personal property taxes</p> <p style="margin-left: 20px;">e. <b>Add</b> Line 5a through Line 5d <span style="float: right;">17447</span></p> <p style="margin-left: 20px;">f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately) <b>STMT 4</b> <span style="float: right;">10000</span></p> <p>6. Other taxes. List type and amount: <span style="float: right;">10000</span></p> <p>7. <b>Add</b> Line 5f and Line 6</p> <p>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.) <input type="checkbox"/></p> <p style="margin-left: 20px;">a. Home mortgage interest and points reported to you on <b>Federal Form 1098</b> <span style="float: right;">15353</span></p> <p style="margin-left: 20px;">b. Home mortgage interest not reported to you on <b>Federal Form 1098</b> (If paid to the person from whom you bought the home, show that person's name, identifying no., and address.)</p> <p style="margin-left: 20px;">c. Points not reported to you on <b>Federal Form 1098</b></p> <p style="margin-left: 20px;">d. Mortgage insurance premiums</p> <p style="margin-left: 20px;">e. <b>Add</b> Line 8a through Line 8d <span style="float: right;">15353</span></p> <p>9. Investment interest. Attach <b>Federal Form 4952</b>.</p> <p>10. <b>Add</b> Line 8e and Line 9 <span style="float: right;">15353</span></p> <p>11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions. <span style="float: right;">30704</span></p> <p>12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach <b>Federal Form 8283</b> if over \$500.</p> <p>13. Carryover from prior year</p> <p>14. <b>Add</b> Line 11 through Line 13 <span style="float: right;">30704</span></p> <p>15. Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). (Attach <b>Federal Form 4684</b> and enter the amount from Line 18 of <b>Federal Form 4684</b>.)</p>
<b>TAXES YOU PAID</b>	
<b>INTEREST YOU PAID</b>	
<p><b>Caution:</b> Your mortgage interest deduction may be limited.</p>	
<b>GIFTS TO CHARITY</b>	
<b>CASUALTY AND THEFT LOSSES</b>	
<b>OTHER ITEMIZED DEDUCTIONS</b>	
<b>TOTAL ITEMIZED DEDUCTIONS</b>	<p>17. a. <b>Add</b> 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 <b>Form 200-01</b>, Line 43, Column B.) <span style="float: right;">56057</span></p> <p style="margin-left: 20px;">b. If filing status 4, allocate itemized deductions here and enter in the appropriate columns on <b>Form 200-01</b>, Line 43 (see instructions). <span style="float: right;">(A) 28028 (B) 28029</span></p> <p>18. If you elect to itemize deductions even though they are less than your standard deduction, check here. <input type="checkbox"/> <b>STMT 3</b></p> <p style="text-align: center;">Attach this form to your Delaware State tax return.</p>

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT	1
STATE OF VIRGINIA, SPOUSE			
DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)		392,666.	
VIRGINIA ADJUSTED GROSS INCOME		12,155.	
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)		23,050.	
TAX IMPOSED BY STATE OF VIRGINIA		443.	
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI			
= 12,155. / 392,666.			.030955
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR			
= 23,050. X .030955			714.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX			
(B) TAX IMPOSED BY OTHER STATE			
(C) PRO-RATA TAX			
AMOUNT OF CREDIT, STATE OF VIRGINIA		443.	
TOTAL TO FORM 200-01, PAGE 1, LINE 10		443.	

DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT	2
DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	15,274.	30,562.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 37	15,274.	30,562.



	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	7,676.	7,677.	15,353.
D. CONTRIBUTIONS, PIT-RSA, LINE 14	15,352.	15,352.	30,704.
E. CASUALTY & THEFT, PIT-RSA, LINE 15			
F. OTHER DEDUCTIONS, PIT-RSA, LINE 16			
TOTAL ITEMIZED DEDUCTIONS	28,028.	28,029.	56,057.

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

TOTAL TO FORM 200-01, PAGE 2, LINE 43	28,028.	28,029.	
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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	53.		53.
2. STATE AND LOCAL GENERAL SALES TAXES			
3. REAL ESTATE TAXES	8,697.	8,697.	17,394.
4. PERSONAL PROPERTY TAXES			
5. ADD LINE 5A THROUGH LINE 5D	8,750.	8,697.	17,447.
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.



Your Name <b>JILL T. BIDEN</b>	Your SSN
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19a Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1. ....	19a	496	00
19b Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1. ....	19b		00
20 2020 Estimated Tax Payments. ....	20		00
21 2019 overpayment credited to 2020 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 <b>Total payments and credits. Add Lines 19a through 25.</b> ....	26	496	00
27 If Line 18 is larger than Line 26, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . ....	27		00
28 If Line 26 is larger than Line 18, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b> . ....	28	53	00
29 Amount of overpayment on Line 28 to be CREDITED TO 2021 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 <b>Add Lines 29 through 33.</b> ....	34		00
35 If you owe tax on Line 27, add Lines 27 and 34 - <b>OR</b> - If you have an overpayment on Line 28 and Line 34 is larger than Line 28, enter the difference. <b>AMOUNT YOU OWE</b> . Enclose payment or pay at <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a> . .... 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 <b>REFUNDED TO YOU</b> . ....	36	53	00

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

<b>DIRECT BANK DEPOSIT</b>	<b>Your Bank Routing Transit Number</b>	<b>Your Bank Account Number</b>	Checking <input type="checkbox"/> Savings <input type="checkbox"/>
Domestic Accounts Only			
No International Deposits			

		A - All Sources		B - Virginia Sources
1 Wages, salaries, tips, etc. ....	1	212681	00	12681
2 Interest income. ....	2	5043	00	00
3 Dividends. ....	3	00	00	00
4 Alimony received. ....	4	00	00	00
5 Business income or loss. ....	5	00	00	00
6 Capital gain or loss/capital gain distributions. ....	6	00	00	00
7 Other gains or losses. ....	7	00	00	00
8 Taxable pensions, annuities and IRA distributions. ....	8	96588	00	00
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc. ....	9	90854	00	00
10 Farm income or loss. ....	10	00	00	00
11 Other income. .... <b>SEE STATEMENT 3</b>	11	15274	00	00
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1. ....	12	00	00	00
13 Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3. ....	13	00	00	00
14 <b>TOTAL - Add Lines 1 through 13 and enter each column total here.</b> ....	14	420440	00	12681
15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place (e.g., 5.4%).</i> Enter on Page 1, Line 16. ....	15			3.0 %

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](http://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

# 2020 VA Schedule A/CG

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

JILL T BIDEN

Filing Status Claimed on Federal Return

2

1	Medical & Dental Expenses		1.	
2	Adjusted Gross Income		2.	420440.
3	Multiply Line 2 by 10%		3.	42044.
4	Subtract Line 3 from Line 2		4.	
5a	State and Local Taxes	Claiming General Sales Tax	5a.	56785.
5b	State and Local Real Estate Taxes		5b.	8697.
5c	State and Local Personal Property Taxes		5c.	
6	Other Deductible Taxes - Type & Amount		6.	
7	Add Lines 5a, 5b, 5c and 6	Foreign Income Taxes	7.	65482.
8a	Home Mortgage Int and Points Rep	Didn't Use Mortgage	8a.	
8b	Home Mortgage Int Not Rep		8b.	
8c	Points Not Reported 1098		8c.	
8d	Mortgage Insurance Premiums		8d.	
8e	Add Lines 8a - 8d		8e.	
9	Investment Interest		9.	
10	Add Lines 8e and 9		10.	
11	Gifts by Cash or Check		11.	15352.
12	Other Than by Cash or Check		12.	
13	Carryover From Prior Year		13.	
14	Add Lines 11 through 13		14.	15352.
15	Casualty & Theft Loss(es)		15.	
16a	Gambling Losses		16a.	
16b	Other - Type & Amount		16b.	
16c	Add Lines 16a and 16b		16c.	
17	Add Lines 4, 7, 10, 14, 15, and 16c OR If Deductions Limited, Enter Worksheet Line 12a or 12b		17.	26217.
18	If Your Total on Line 17 was limited, Enter Worksheet Amt Part B Line 15, Otherwise enter Line 5a above		18.	4515.
19	Virginia Itemized Deductions		19.	21702.

## FDC Worksheet - Fixed Date Conformity Modifications to Itemized Deductions

Complete the FDC Worksheet before completing Virginia Schedule A. Enter the information requested on each line. On the Virginia Schedule A, Medical and Dental Expenses (Line 4), Gifts to Charity (Line 14), and Casualty and Theft Loss (Line 15) may require modification due to fixed date conformity adjustments. These amounts should be recomputed by substituting the amount on Line 5 of this worksheet for the FAGI that you used to compute your federal limitations. Also use the amount on Line 5 of this worksheet instead of Line 1 from Forms 760, 760PY, and 763 when computing Virginia Schedule A, Line 17.

1. Federal Adjusted Gross Income (FAGI) from federal return .....	1	420440 .00
2. Fixed date conformity additions to FAGI .....	2	.00
3. Subtotal. Add Lines 1 and 2 .....	3	420440 .00
4. Fixed date conformity subtractions from FAGI .....	4	.00
5. Fixed date conformity FAGI. Subtract line 4 from line 3 .....	5	420440 .00

### LIMITED ITEMIZED DEDUCTION WORKSHEET

#### Part A - Compute Your Itemized Deduction Limitation

Complete this worksheet after completing Lines 1-16 of the Virginia Schedule A.

All taxpayers must complete Lines 1-11 of this worksheet as though they were residents of Virginia for the entire taxable year. If your filing status is different for federal and Virginia purposes, see instructions.

1. Enter the total amount from Virginia Schedule A, Lines 4, 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c .....	1	29049 .00
2. Enter the total amount from Virginia Schedule A, Lines 4, 9, and 15, plus any gambling losses included on Line 16a .....	2	.00
3. Subtract Line 2 from Line 1. If the result is zero or less, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A .....	3	29049 .00
4. Multiply Line 3 above by 80% (0.80) .....	4	23239 .00
5. Enter the total from Line 1 of Form 760, Form 760PY, or Form 763 (or amount from Line 5 of FDC Worksheet) .....	5	420440 .00
6. Enter \$326,050 if filing jointly or qualifying widow(er), \$298,850 if head of household, \$271,700 if single, or \$163,025 if married filing a separate return .....	6	326050 .00
7. Subtract Line 6 from Line 5. If the result is zero or less, stop here, the limitation does not apply. Stop here and follow the instructions for Line 17 of Virginia Schedule A .....	7	94390 .00
8. Multiply Line 7 above by 3% (0.03) .....	8	2832 .00
9. Enter the smaller of Line 4 or Line 8 .....	9	2832 .00
10. Enter the amount from Line 3 above .....	10	29049 .00
11. Divide Line 9 by Line 10. Enter the result to 3 decimal places .....	11	.097
12. Limited Itemized Deduction Total		

12a. Resident (Form 760) and Nonresident (Form 763) filers

Subtract Line 9 from Line 1 and enter here and on Virginia Schedule A, Line 17. Continue to Part B of the worksheet .....

12a 26217 .00

12b. Part-Year Resident (Form 760PY) filers

Enter only the itemized deductions paid while a Virginia resident on Virginia Schedule A. Use the steps below to compute the amount to enter on Line 17 of Virginia Schedule A if you are subject to the itemized deduction limitation.

- 1) Enter the total amount from Virginia Schedule A Lines 4, 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 10, 14, 15, and 16c. .... 1 .00
- 2) Multiply the total amount from Virginia Schedule A, Lines 5a (not to exceed \$10,000 or \$5,000 if married filing separately), 5b, 5c, 6, 8e, 14, and 16c (minus any gambling losses reported on Line 16a) by Line 11 .....
- 3) Subtract Line 2 from Line 1. Enter here and on Virginia Schedule A, Line 17 .....

12b .00

#### Part B - Compute Your State and Local Income Tax Modification

13. Enter state and local income tax from Virginia Schedule A, Line 5a (not to exceed \$10,000 or \$5,000 if married filing separately). Part year residents enter only the amount paid while a resident. For foreign income tax, see instructions .....	13	5000 .00
14. Multiply Line 13 by Line 11 .....	14	485 .00
15. Subtract Line 14 from Line 13. Enter here and on Virginia Schedule A, Line 18 .....	15	4515 .00



# 2020 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	496.			12681.

Total VA Withholding	SSN	VA Withholding
You		496.
Spouse		

Total # of W-2s, 1099s & VK-1s 01

VA 763 SP OTHER INCOME - SP STATEMENT 3

DESCRIPTION	COLUMN A ALL SOURCES	COLUMN B VIRGINIA SOURCE
TAXABLE SOCIAL SECURITY BENEFITS	15,274.	0.
TOTAL TO FORM 763 SP, PAGE 2, LINE 11	15,274.	0.