

Filing Status: Single, Married filing jointly (checked), Married filing separately (MFS), Head of household (HOH), Qualifying surviving spouse (QSS). Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS 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: Spouse's social security number: JILL T. Last name: BIDEN

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/country 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. [X] You [X] Spouse

Digital Assets: At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) [] Yes [X] 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: [X] Were born before January 2, 1958 [] Are blind Spouse: [X] Was born before January 2, 1958 [] Is blind

Table with 4 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Check the box if qualifies for (see instr.): Child tax credit, Credit for other dependents. Includes a note: 'If more than four dependents, see instr. and check here []'.

Main income table with columns for line numbers (1a-15), descriptions, and amounts. Includes sub-columns for tax-exempt interest, qualified dividends, IRA distributions, pensions and annuities, social security benefits, taxable interest, ordinary dividends, taxable amount, and taxable income. Total taxable income: 534,912.

Tax and Credits	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	134,725.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	134,725.
	19	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	134,725.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	2,933.
24	Add lines 22 and 23. This is your total tax	24	137,658.	

Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	90,874.
	b	Form(s) 1099	25b	10,352.
	c	Other forms (see instructions)	25c	1,800.
	d	Add lines 25a through 25c	25d	103,026.
	26	2022 estimated tax payments and amount applied from 2021 return	26	30,000.
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31		
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	133,026.	

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 <input type="checkbox"/>	35a	
	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 2023 estimated tax	36		

Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37	4,632.
	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. Personal Identification number (PIN)

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.

Sign Here

Your signature <i>Joseph R. Biden Jr.</i>	Date 4-10-23	Your occupation PRESIDENT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature, if a joint return, both must sign. <i>Jill T. Biden</i>	Date 4-10-23	Spouse's occupation EDUCATOR	If the IRS sent your spouse 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	Check if: <input type="checkbox"/> Self-employed
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Firm's name **GELMAN, ROSENBERG & FREEDMAN** Phone no.

Firm's address Firm's EIN

SCHEDULE 1
(Form 1040)

Additional Income and Adjustments to Income

OMB No. 1545-0074

2022
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 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

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	5,092.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	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	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABL account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
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	5,092.

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

Schedule 1 (Form 1040) 2022

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 8l 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 8m	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 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

2022
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 If not required, check here <input type="checkbox"/>	8	
9	Household employment taxes. Attach Schedule H	9	525.
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	2,174.
12	Net investment income tax. Attach Form 8960	12	234.
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) 2022

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 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	Reserved for future use	19	
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, and 18. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	21	2,933.

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

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

2022
Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service

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)	
	2	Enter amount from Form 1040 or 1040-SR, line 11 2	
	3	Multiply line 2 by 7.5% (0.075)	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	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 <input type="checkbox"/>	5a 33,042.
	b	State and local real estate taxes (see instructions)	5b 23,152.
	c	State and local personal property taxes	5c
	d	Add lines 5a through 5c	5d 56,194.
	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	Caution: Your mortgage interest deduction may be limited. See instructions.		
	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 14,422.
	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	Reserved for future use	8d
e	Add lines 8a through 8c	8e 14,422.	
9	Investment interest. Attach Form 4952 if required. See instructions	9	
10	Add lines 8e and 9	10 14,422.	
Gifts to Charity	11	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11 20,180. STMT 5
	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 20,180.
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 12	17 44,602.
	18	If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>	

SCHEDULE B
(Form 1040)

Department of the Treasury
Internal Revenue Service
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

2022
Attachment
Sequence No. **08**

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Part I

Interest

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

MANUFACTURERS AND TRADERS TRUST COMPANY
MANUFACTURERS AND TRADERS TRUST COMPANY
MANUFACTURERS AND TRADERS TRUST COMPANY
MASSACHUSETTS MUTUAL LIFE INSURANCE CO
MASSACHUSETTS MUTUAL LIFE INSURANCE CO
MASSACHUSETTS MUTUAL LIFE INSURANCE CO
MASSACHUSETTS MUTUAL LIFE INSURANCE CO
WSFS BANK
PNC

Amount

9.
5.
55.
84.
139.
49.
16.
5,900.
16.

1

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

2 Add the amounts on line 1 **2** **6,273.**
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** **6,273.**

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

Part II

Ordinary Dividends

5 List name of payer _____

Amount

5

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

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

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

Part III

Foreign Accounts and Trusts

Caution: If required, failure to file Fin CEN Form 114 may result in substantial penalties. Additionally, you may be required to file Form 8938, Statement of Specified Foreign Financial Assets. See Instr. 227501 12-07-22

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

	Yes	No
7a At any time during 2022, 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, list the name(s) of the foreign country(-ies) where the financial account(s) are located		
8 During 2022, 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) 2022

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

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

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

Part II Income or Loss From Partnerships and S Corporations

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

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

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	CELTICCAPRI CORP.	S			X	
B	GIACOPPA 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				2,933.
B				2,159.
C				
D				
29a Totals				5,092.
b Totals				
30 Add columns (h) and (k) of line 29a				30 5,092.
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 5,092.

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	5,092.
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

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

2022
Attachment
Sequence No. **44**

Name of employer JOSEPH R. BIDEN JR. & JILL T. BIDEN	Social security number Employer identification number
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Calendar year taxpayers having no household employees in 2022 don't have to complete this form for 2022.

A Did you pay **any one** household employee cash wages of \$2,400 or more in 2022? (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 2022 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 2021 or 2022 to **all** household employees? (Don't count cash wages paid in 2021 or 2022 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

1a	Total cash wages subject to social security tax	1a	3,300.		
b	Qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and before April 1, 2021, included on line 1a	1b			
2a	Social security tax. Multiply line 1a by 12.4% (0.124)	2a			409.
b	Employer share of social security tax on qualified sick and family leave wages paid in 2022 for leave taken after March 31, 2020, and 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			409.
3	Total cash wages subject to Medicare tax	3	3,300.		
4	Medicare tax. Multiply line 3 by 2.9% (0.029)	4			96.
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			
8a	Total social security, Medicare, and federal income taxes. Add lines 2c, 4, 6, and 7	8a			505.
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, and before October 1, 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			505.
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, and before October 1, 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 leave wages for leave taken after March 31, 2021, and before October 1, 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, and before October 1, 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 2021 or 2022 to **all** household employees? (Don't count cash wages paid in 2021 or 2022 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

	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 2022 by April 18, 2023? 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	10.	
15 Total cash wages subject to FUTA tax	15		3,300.
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25	16		20.

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	505.
26 Add line 16 (or line 24) and line 25	26	525.

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 _____
	Date _____
	Check <input type="checkbox"/> if self-employed
	PTIN _____
	Firm's name _____
	Firm's EIN _____
	Firm's address _____
	Phone no. _____

Additional Medicare Tax

Department of the Treasury
Internal Revenue Service

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.

2022

Attachment
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	491,530.		
2 Unreported tips from Form 4137, line 6	2			
3 Wages from Form 8919, line 6	3			
4 Add lines 1 through 3	4	491,530.		
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 surviving spouse \$200,000	5	250,000.		
6 Subtract line 5 from line 4. If zero or less, enter -0-	6			241,530.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7			2,174.

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 surviving spouse \$200,000	9			
10 Enter the amount from line 4	10			
11 Subtract line 10 from line 9. If zero or less, enter -0-	11			
12 Subtract line 11 from line 8. If zero or less, enter -0-	12			
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13			

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

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

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Schedule 2 (Form 1040), line 11 (Form 1040-PR or 1040-SS filers, see instructions), and go to Part V	18			2,174.
--	----	--	--	--------

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	8,927.		
20 Enter the amount from line 1	20	491,530.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	7,127.		
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22			1,800.
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23			
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, 1040-SR, or 1040-NR, line 25c (Form 1040-PR or 1040-SS filers, see instructions)	24			1,800.

Net Investment Income Tax - Individuals, Estates, and Trusts

2022

Department of the Treasury
Internal Revenue Service

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
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)		1	6,273.
2 Ordinary dividends (see instructions)		2	
3 Annuities (see instructions)		3	
4a Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		5,092.
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) STATEMENT 6	4b		-5,092.
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	6,273.

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		104.
c Miscellaneous investment expenses (see instructions)	9c		
d Add lines 9a, 9b, and 9c		9d	104.
10 Additional modifications (see instructions)		10	
11 Total deductions and modifications. Add lines 9d and 10		11	104.

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	6,169.
Individuals:			
13 Modified adjusted gross income (see instructions)	13		579,514.
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		329,514.
16 Enter the smaller of line 12 or line 15		16	6,169.
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	234.
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.

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 of shareholder **JILL T. BIDEN** Identifying number _____

A Name of S corporation **GIACOPPA CORP** B Employer identification number _____

C Stock block (see instructions): _____

D Check applicable box(es) to indicate how stock was acquired:
(1) Original shareholder (2) Purchased (3) Inherited (4) Gift (5) Other: _____

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	85,589.
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	2,159.
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	2,159.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	87,748.
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	54,000.
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	33,748.
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	33,748.
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	33,748.

Part II Shareholder Debt Basis

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add 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. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) 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. Add 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. Add 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					

S Corporation Shareholder Stock and Debt Basis Limitations

OMB No. 1545-2302

Attach to your tax return.

Attachment Sequence No. **203**

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

Name of shareholder JOSEPH R. BIDEN JR.		Identifying number
A Name of S corporation CELTICCAPRI CORP.		B Employer identification number
C Stock block (see instructions):		
D Check applicable box(es) to indicate how stock was acquired: (1) <input type="checkbox"/> Original shareholder (2) <input type="checkbox"/> Purchased (3) <input type="checkbox"/> Inherited (4) <input type="checkbox"/> Gift (5) <input type="checkbox"/> Other:		
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation <input type="checkbox"/>		

Part I Shareholder Stock Basis

1 Stock basis at the beginning of the corporation's tax year		1	8,108.
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)	2,933.		
b Net rental real estate income (enter losses in Part III)			
c Other net rental income (enter losses in Part III)			
d Interest income			
e Ordinary dividends			
f Royalties			
g Net capital gains (enter losses in Part III)			
h Net section 1231 gain (enter losses in Part III)			
i Other income (enter losses in Part III)			
j Excess depletion adjustment			
k Tax-exempt income			
l Recapture of business credits			
m Other items that increase stock basis			
4 Add lines 3a through 3m		4	2,933.
5 Stock basis before distributions. Add lines 1, 2, and 4		5	11,041.
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	5,927.
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	5,114.
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	5,114.
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	5,114.

Part II Shareholder Debt Basis

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add 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. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) 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. Add 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. Add 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**

Attach to your tax return.

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

Name of shareholder **JILL T. BIDEN** Identifying number _____

A Name of S corporation **GIACOPPA CORP** B Employer identification number _____

C Stock block (see instructions): _____

D Check applicable box(es) to indicate how stock was acquired:
 (1) Original shareholder (2) Purchased (3) Inherited (4) Gift (5) Other: _____

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	85,589.
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	2,159.
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	2,159.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	87,748.
6	Distributions (excluding dividend distributions) <small>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.</small>	6	54,000.
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	33,748.
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	33,748.
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	33,748.

Part II Shareholder Debt Basis

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add 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. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) 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. Add 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. Add 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**

Attach to your tax return.

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

Name of shareholder **JOSEPH R. BIDEN JR.** Identifying number _____

A Name of S corporation **CELTICCAPRI CORP.** B Employer identification number _____

C Stock block (see instructions): _____

D Check applicable box(es) to indicate how stock was acquired:
(1) Original shareholder (2) Purchased (3) Inherited (4) Gift (5) Other: _____

E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	8,108.
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	2,933.
3b	Net rental real estate income (enter losses in Part III)	3b	
3c	Other net rental income (enter losses in Part III)	3c	
3d	Interest income	3d	
3e	Ordinary dividends	3e	
3f	Royalties	3f	
3g	Net capital gains (enter losses in Part III)	3g	
3h	Net section 1231 gain (enter losses in Part III)	3h	
3i	Other income (enter losses in Part III)	3i	
3j	Excess depletion adjustment	3j	
3k	Tax-exempt income	3k	
3l	Recapture of business credits	3l	
3m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	2,933.
5	Stock basis before distributions. Add lines 1, 2, and 4	5	11,041.
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	5,927.
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	5,114.
8a	Nondeductible expenses	8a	
8b	Depletion for oil and gas	8b	
8c	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	5,114.
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	5,114.

Part II Shareholder Debt Basis

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

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add 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. Subtract line 19 from line 18				

Part II Shareholder Debt Basis *(continued)*

Section B - Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) 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. Add 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. Add 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					

JOSEPH R. BIDEN JR. & JILL T. BIDEN

FORM 1040	WAGES RECEIVED AND TAXES WITHHELD				STATEMENT 1	
T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
S NORTHERN VIRGINIA COMMUNITY CO	82,335.	10,699.	3,985.		5,675.	1,327.
T DFAS-CIVPAY DIRECTORATE	400,000.	80,175.	24,735.		9,114.	7,600.
TOTALS	482,335.	90,874.	28,720.		14,789.	8,927.

FORM 1040	IRA DISTRIBUTIONS		STATEMENT 2
NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT	
WELLS FARGO	879.	879.	
TOTAL TO FORM 1040, LINES 4A AND 4B	879.	879.	

FORM 1040	PENSIONS AND ANNUITIES		STATEMENT 3
OFFICE OF PENSIONS			
AMOUNT RECEIVED THIS YEAR	34,460.		
NONTAXABLE AMOUNT	169.		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D			
		34,291.	
TIAA			
AMOUNT RECEIVED THIS YEAR	949.		
NONTAXABLE AMOUNT			
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D			
		949.	
TOTAL INCLUDED IN FORM 1040, LINE 5B		35,240.	

CHECK ONLY ONE BOX:

- A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING SURVIVING SPOUSE
- X B. MARRIED FILING JOINTLY
- C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE AT ANY TIME DURING 2022
- D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2022

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		58,465.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT	38,981.	
SPOUSE AMOUNT	19,484.	
2. MULTIPLY LINE 1 BY 50% (0.50)		29,233.
3. ADD THE AMOUNTS ON FORM 1040, LINES 1Z, 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		529,819.
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		559,052.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20, AND 23 AND 25		0.
7. SUBTRACT LINE 6 FROM LINE 5		559,052.
8. ENTER: \$25000. IF YOU CHECKED BOX A OR D, OR \$32000. 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 2022, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 6A. [X] YES. SUBTRACT LINE 8 FROM LINE 7		527,052.
10. ENTER \$9000. IF YOU CHECKED BOX A OR D, \$12000. 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-		515,052.
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-		437,794.
16. ADD LINES 14 AND 15		443,794.
17. MULTIPLY LINE 1 BY 85% (.85)		49,695.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17		49,695.

* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 6B

JOSEPH R. BIDEN JR. & JILL T. BIDEN

SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 5
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
BEAU BIDEN FOUNDATION		5,000.	
CRANSTON HEIGHTS FIRE COMPANY		1,000.	
HOLY TRINITY CATHOLIC CHURCH		175.	
MINISTRY OF CARING		1,000.	
NOVA		2,000.	
ST. EDMUNDS		150.	
ST. JOSEPH ON THE BRANDYWINE		1,680.	
ST. PATRICK'S CENTER		600.	
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS		4,000.	
WESTMINSTER PRESBYTERIAN CHURCH		1,125.	
FRATERNAL ORDER OF POLICE FOUNDATION		2,000.	
ST. PETERS ON CAPITOL HILL		500.	
SACRED HEART		250.	
THE ALS ASSOCIATION		200.	
EPILEPSY FOUNDATION		200.	
PHILADELPHIA EAGLES AUTISM CHARITY		200.	
EVERGREEN CHAPEL		25.	
HOLY SPIRIT		25.	
ST. ANN'S		25.	
ST. ANTHONY OF PADUA		25.	
SUBTOTALS		20,180.	
TOTAL TO SCHEDULE A, LINE 11			20,180.

FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 6
GIACOPPA CORP		-2,159.
CELTICCAPRI		-2,933.
AMOUNT TO FORM 8960, LINE 4B		-5,092.

DELAWARE 2022

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 2022, 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 status use Column B.

SECTION A-ADDITIONS

	Column A		Column B	
1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	141286	.00	438228	.00
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE		.00		.00
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION		.00		.00
4. TOTAL - Add Lines 1 through 3	141286	.00	438228	.00

SECTION B-SUBTRACTIONS

5. INTEREST RECEIVED ON U.S. OBLIGATIONS		.00		.00
6. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	12500	.00	2161	.00
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions)		.00		.00
8a. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions) SEE STATEMENT 2	16561	.00	33134	.00
8b. 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM		.00		.00
9. Add Lines 5 through 8b	29061	.00	35295	.00
10. Subtract Line 9 from Line 4	112225	.00	402933	.00
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)		.00		.00
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	112225	.00	402933	.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)	22301	.00	22301	.00
14. FOREIGN TAXES PAID (See instructions)		.00		.00
15. CHARITABLE MILEAGE DEDUCTION (See instructions)		.00		.00
16. SUBTOTAL - Add Line 13 through Line 15	22301	.00	22301	.00
17. FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)		.00		.00
18. NET ITEMIZED DEDUCTIONS - Subtract Line 17 from Line 16. Enter here and on Line 19 (See instructions)	22301	.00	22301	.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. <input checked="" type="checkbox"/> 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.	22301	.00	19.	22301	.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	20.	.00	20.	.00		
21. TOTAL DEDUCTIONS - Add Line 19 and Line 20 and enter here.	21.	22301	.00	21.	22301	.00

SECTION D- CALCULATIONS

22. TAXABLE INCOME - Subtract Line 21 from Line 12, and compute tax on this amount	22	89924	.00	22	380632	.00
23. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)	23.	4918	.00	23.	24105	.00
24. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)	24.		.00	24.		.00

DELAWARE 2022

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	4918 .00	24105 .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	110 .00	110 .00
26b.	CHECK BOXES Spouse 60 or over (Column A) <input checked="" type="checkbox"/> Self 60 or over (Column B) <input checked="" type="checkbox"/>		
	Enter number of boxes checked on Line 26b 2 x\$110	110 .00	110 .00
27.	TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)	3139 .00	.00
28.	VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) Self (Column B) Enter credit amount	.00	.00
29.	OTHER NON-REFUNDABLE CREDITS (See Instructions)	.00	.00
30.	CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)	.00	.00
31.	TOTAL NON-REFUNDABLE CREDITS (See Instructions)	3359 .00	220 .00
32.	BALANCE - Subtract Line 31 from Line 25. If Line 31 is greater than Line 25, enter 0.	1559 .00	23885 .00
33.	EARNED INCOME TAX CREDIT. REFUNDABLE NON-REFUNDABLE (See Instructions)	.00	.00
34.	DELAWARE TAX WITHHELD (Attach W2s/1099s)	672 .00	24782 .00
35.	ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	.00	.00
36.	S CORP PAYMENTS	.00	.00
37.	REFUNDABLE BUSINESS CREDITS	.00	.00
38.	CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)	.00	.00
39.	TOTAL REFUNDABLE CREDITS For amended return, enter Line 39 then proceed to Line 47 on page 3 (All else, see instructions)	672 .00	24782 .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.	887 .00	.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.	.00	897 .00
42.	CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach PIT-RSS.	.00	.00
43.	AMOUNT OF LINE 41 TO BE APPLIED TO 2023 ESTIMATED TAX ACCOUNT	.00	.00
44.	PENALTIES AND INTEREST DUE. If Line 40 is greater than \$800, see estimated tax instructions	.00	.00
45.	NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing statuses Add Line 40, Line 42, and Line 44.	.00	.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.	.00	10 .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	Is this refund going to or through an account that is located outside of the United States?
CHECKING			YES NO
SAVINGS			YES NO

DMV STATE ID #

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.

PAID PREPARER INFORMATION

Joseph P. Reed 4-10-23
YOUR SIGNATURE DATE

PAID PREPARER SIGNATURE DATE

John T. Fide 4.10.23
SPOUSE SIGNATURE DATE

ADDRESS

CITY STATE ZIP CODE

HOME PHONE NUMBER BUSINESS PHONE NUMBER EIN, SSN or PTIN PHONE NUMBER

EMAIL ADDRESS EMAIL ADDRESS

BALANCE DUE WITH PAYMENT ENCLOSED (LINE 46)
MAIL COMPLETED FORM TO:
Delaware Division of Revenue
PO Box 608, Wilmington, DE 19899-0508
Make check payable to: Delaware Division of Revenue

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

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

PLEASE REMEMBER TO ATTACH W-2, 1099-R AND APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

D E L A W A R E 2 0 2 2

D I V I S I O N O F R E V E N U E 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	34460	672	Taxpayer
						<input checked="" type="checkbox"/> Spouse
IRS1099R	TIAA		NC	949	47	Taxpayer
						<input checked="" type="checkbox"/> Spouse
IRSW2	DFAS-CIVPAY		OH	400000	24735	Taxpayer
						<input checked="" type="checkbox"/> 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 2022
 DIVISION OF REVENUE F O R M
 PIT-RSA
RESIDENT SCHEDULE A - ITEMIZED DEDUCTIONS



NAME(S)

TAXPAYER ID

JOSEPH R. BIDEN JR. & JILL T. BIDEN

	1. Medical and dental expenses	.00
MEDICAL AND DENTAL EXPENSES	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
TAXES YOU PAID	5. STATE and LOCAL taxes	
	a. STATE and LOCAL income taxes not claimed as a credit on Form PIT-RES (see instructions)	846 .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
	c. STATE and LOCAL real estate taxes	23152 .00
	d. STATE and LOCAL personal property taxes	.00
	e. Add Line 5a through Line 5d	23998 .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	14422 .00	
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	
INTEREST YOU PAID Caution: Your mortgage interest deduction may be limited.	c. Points not reported to you on Federal Form 1098	.00
	d. Reserved for future use	.00
	e. Add Line 8a through Line 8c	14422 .00
	9. Investment interest. Attach Federal Form 4952 .	.00
	10. Add Line 8e and Line 9	14422 .00
GIFTS TO CHARITY If you made a gift and got a benefit for it, see Federal Schedule A instructions.	11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	20180 .00
	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	20180 .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.)	44602 .00
	b. If filing status 4, allocate itemized deductions here and enter in the (A) appropriate columns on Form PIT-RES, Line 13 (see instructions). 22301 .00	(B) 22301 .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.



JOSEPH R. BIDEN JR. & JILL T. BIDEN

DE PIT-RES	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT 1
STATE OF VIRGINIA, SPOUSE		
DELAWARE AGI (FORM PIT-RES OR PIT-NON, PAGE 1)		112,225.
VIRGINIA ADJUSTED GROSS INCOME		72,715.
DELAWARE TAX (FORM PIT-RES OR PIT-NON, PAGE 1)		4,918.
TAX IMPOSED BY STATE OF VIRGINIA		3,139.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI		
= 72,715. / 112,225.		.647939
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR		
= 4,918. X .647939		3,187.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX		
(B) TAX IMPOSED BY OTHER STATE		
(C) PRO-RATA TAX		
AMOUNT OF CREDIT, STATE OF VIRGINIA		3,139.
TOTAL TO FORM PIT-RES, LINE 27		3,139.

DE PIT-RES	SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT 2
DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	16,561.	33,134.
TOTAL TO FORM DE PIT-RES, LINE 8	16,561.	33,134.

DE PIT-RES DELAWARE ITEMIZED DEDUCTION WORKSHEET STATEMENT 3

	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	7,211.	7,211.	14,422.
D. CONTRIBUTIONS, PIT-RSA, LINE 14	10,090.	10,090.	20,180.
E. CASUALTY & THEFT, PIT-RSA, LINE 15			
F. OTHER DEDUCTIONS, PIT-RSA, LINE 16			
TOTAL ITEMIZED DEDUCTIONS	22,301.	22,301.	44,602.

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

TOTAL TO FORM PIT-RES, LINE 13	22,301.	22,301.	
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JOSEPH R. BIDEN JR. & JILL T. BIDEN

DE PIT-RSA	STATE AND LOCAL TAXES		STATEMENT 4
STATE AND LOCAL TAXES	SPOUSE	TAXPAYER	TOTAL
1. STATE AND LOCAL INCOME TAXES NOT CLAIMED AS A CREDIT ON FORM 200-01	846.		846.
2. STATE AND LOCAL GENERAL SALES TAXES			
3. REAL ESTATE TAXES	11,576.	11,576.	23,152.
4. PERSONAL PROPERTY TAXES			
5. ADD LINE 5A THROUGH LINE 5D	12,422.	11,576.	23,998.
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.

2022 Virginia Nonresident Income Tax Return

Due May 1, 2023

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

First Name JILL	MI T	Last Name BIDEN	Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)			Your Birth Date (mm-dd-yyyy) []		
City, Town or Post Office			State	ZIP Code	Spouse's Birth Date (mm-dd-yyyy) []
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
Check Applicable Boxes	<input type="checkbox"/> Amended Return Reason Code []	<input type="checkbox"/> Name(s) or Address Different than Shown on 2021 VA Return	<input type="checkbox"/> Overseas on Due Date		
	<input type="checkbox"/> Dependent on Another's Return	<input type="checkbox"/> 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	141286	00
2	Additions from Schedule 763 ADJ, Line 3.	2		00
3	Add Lines 1 and 2.	3	141286	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
		Spouse 4b		00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5	16561	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	16561	00
9	Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.	9	124725	00
10	Itemized Deductions from Virginia Schedule A, if applicable. See instructions.	10	21666	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	23396	00
15	Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9.	15	101329	00
16	Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only).	16	58.3	%
17	Nonresident Taxable Income. (Multiply Line 15 by percentage on Line 16).	17	59075	00
18	Income Tax from Tax Table or Tax Rate Schedule.	18	3139	00
19a	Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1	19a	3985	

Your Name JILL T. BIDEN	Your SSN
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19b Spouse's Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1.	19b		00
20 2022 Estimated Tax Payments.	20		00
21 2021 overpayment credited to 2022 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	3985	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	846	00
29 Amount of overpayment on Line 28 to be CREDITED TO 2023 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. See instructions. Enclose 760C or 760F and check here <input type="checkbox"/>	32		00
33 Sales and Use Tax is due on Internet, mail order, and out-of-state purchases (Consumer's Use Tax). See instructions. Check here if no sales and use tax is due. <input type="checkbox"/>	33		00
34 Add Lines 29 through 33.	34		00
35 If you owe tax on Line 27, add Lines 27 and 34 - OR - If you have an overpayment on Line 28 and Line 34 is larger than Line 28, enter the difference. AMOUNT YOU OWE . Enclose payment or pay at www.tax.virginia.gov Check here if paying by credit or debit card - See instructions. <input type="checkbox"/>	35		00
36 If Line 28 is larger than Line 34, subtract Line 34 from Line 28. This is the amount to be REFUNDED TO YOU	36	846	00

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

DIRECT BANK DEPOSIT Your Bank Routing Transit Number Your Bank Account Number Checking Savings

Domestic Accounts Only

No International Deposits

Nonresident Allocation Percentage

		A - All Sources		B - Virginia Sources	
1 Wages, salaries, tips, etc.	1	82335	00	82335	00
2 Interest income.	2	5940	00		00
3 Dividends.	3		00		00
4 Alimony received.	4		00		00
5 Business income or loss.	5		00		00
6 Capital gain or loss/capital gain distributions.	6		00		00
7 Other gains or losses.	7		00		00
8 Taxable pensions, annuities and IRA distributions.	8	34291	00		00
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.	9	2159	00		00
10 Farm income or loss.	10		00		00
11 Other income. SEE STATEMENT 3	11	16561	00		00
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.	12		00		00
13 Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3.	13		00		00
14 TOTAL - Add Lines 1 through 13 and enter each column total here.	14	141286	00	82335	00
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			58.3	%

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 4.10.23	
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) GELMAN, ROSENBERG &	Preparer's Phone Number	Filing Election Code ID Theft PIN

2022 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.	141286.
3 Multiply Line 2 by 10%		3.	14129.
4 Subtract Line 3 from Line 1		4.	
5a State and Local Taxes	Claiming General Sales Tax	5a.	6825.
5b State and Local Real Estate Taxes		5b.	11576.
5c State and Local Personal Property Taxes		5c.	
6 Other Deductible Taxes - Type & Amount	Foreign Income Taxes	6.	
7 Add Lines 5a, 5b, 5c and 6		7.	18401.
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.	10090.
12 Other Than by Cash or Check		12.	
13 Carryover From Prior Year		13.	
14 Add Lines 11 through 13		14.	10090.
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.	28491.
18 If Total on Line 17 was limited, Enter Amt Part B Line 15, Otherwise enter Line 5a above & any foreign income tax		18.	6825.
19 Virginia Itemized Deductions		19.	21666.

2022 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	3985.			82335.

Total VA Withholding	SSN	VA Withholding
You		3985.
Spouse		

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

JOSEPH R. BIDEN JR. & JILL T. BIDEN

VA 763 SP

OTHER INCOME - SP

STATEMENT 3

DESCRIPTION	COLUMN A ALL SOURCES	COLUMN B VIRGINIA SOURCE
TAXABLE SOCIAL SECURITY BENEFITS	16,561.	0.
TOTAL TO FORM 763 SP, PAGE 2, LINE 11	16,561.	0.