

EXHIBIT A

**SIMILAR ALLEGATIONS OF WILLFULNESS
ON THE CHARGED TAX COUNTS**

<p>Count 1:</p> <p>26 U.S.C. § 7203</p> <p>Failure to pay 2016 Form 1040</p>	<p>Willfulness is alleged to have occurred on June 12, 2020 (the day Biden late-filed his 2016 Form 1040) <i>and</i> not on any date in 2017 when the statute of limitation would have expired.</p> <p>Factual support for willfulness: Biden late filed his 2016 Form 1040 and did not pay at that time. This would require willfulness to <i>not</i> be shown by Biden’s April 15, 2017 conversations with his accountant (Indict. ¶54), and Biden’s November 27, 2017 email acknowledging that his taxes were not filed, despite being past due. (<i>Id.</i> ¶56.)</p>
<p>Count 2:</p> <p>26 U.S.C. § 7203</p> <p>Failure to pay 2017 Form 1040</p>	<p>Willfulness is alleged to have occurred on April 17, 2018 (the day the 2017 taxes were due) <i>and</i> on February 18, 2020 (the day Biden filed his 2017 Form 1040) (<i>Id.</i> ¶89.)</p> <p>Factual support for willfulness: Biden’s accountant told Biden’s personal assistant on April 16, 2018 that he owed taxes. (<i>Id.</i> ¶72.) On April 17, Biden had a call with his accountant to speak about his taxes. (<i>Id.</i>)</p>
<p>Count 3:</p> <p>26 U.S.C. § 7203</p> <p>Failure to file 2017 Form 1040</p>	<p>Willfulness is alleged to have occurred on October 15, 2018 when Biden failed to file his 2017 Form 1040, which was due on the same day (and not, like other counts, on February 18, 2020 the day that late filings were made). (<i>Id.</i> ¶91.)</p> <p>Factual support for willfulness: Biden’s accountant emailed him on October 12, 2018 reminding him of the filing date. (<i>Id.</i> ¶74.) On October 13, 2018, Biden texted his ex-wife, acknowledging that owed taxes. (<i>Id.</i> ¶75.)</p>
<p>Count 4:</p> <p>26 U.S.C. § 7203</p> <p>Failure to pay 2018 Form 1040</p>	<p>Willfulness is alleged to have occurred on April 15, 2019 (the day the 2018 taxes were due) <i>and</i> on February 18, 2020 (the day Biden filed his 2018 Form 1040) (<i>Id.</i> ¶105.)</p> <p>Factual support for willfulness: “Between April 13 and April 15, 2019, Defendant, D.C. Accountant, and the Defendant’s attorney corresponded regarding the need for the Defendant to file a U.S. Individual Income Tax Return or tax extension for the 2018 tax year and to pay taxes.” (<i>Id.</i> ¶97.)</p>

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<p>Count 5:</p> <p>26 U.S.C. § 7203</p> <p>Failure to file 2018 Form 1040</p>	<p>Willfulness is alleged to have occurred on October 15, 2019 when Biden failed to file his 2018 Form 1040, which was due on the same day (and not, like other counts, on February 18, 2020 the day that late filings were made). (<i>Id.</i> ¶107.)</p> <p>Factual support for willfulness: Only the April 13–15, 2019 conversations alleged in count 4, showing that Biden had knowledge in April 2019 that he owed taxes for the year 2018, and filed an extension. (<i>Id.</i> ¶97.)</p>
<p>Count 6:</p> <p>26 U.S.C. § 7201</p> <p>Evasion of assessment for 2018 Form 1040</p>	<p>Willfulness occurred from January 1, 2018 through February 18, 2020 when allegedly false 2018 Form 1040 was filed, and willfulness based solely on alleged knowledge of tax violation. (<i>Id.</i> ¶145.)</p> <p>Factual support for willfulness: On February 5, 2020, Biden emailed his accountants asking for the status of the tax filings. (<i>Id.</i> ¶138.) On February 7, 2020, Biden’s accountants sent the tax forms to Biden’s counsel asking for edits, to which there were none. (<i>Id.</i> ¶ 139.) On February 11, 2020, Biden met with his accountants to review and discuss his individual and corporate tax returns. (<i>Id.</i> ¶140.)</p>
<p>Count 7:</p> <p>26 U.S.C. § 7206</p> <p>Filing a false or fraudulent 2018 Form 1040</p>	<p>Willfulness occurred on February 18, 2020 when Biden filed his allegedly fraudulent 2018 Form 1040, and willfulness based solely on alleged knowledge of tax violation. (<i>Id.</i> ¶147.)</p> <p>Factual support for willfulness: Only an allegation that Biden “knew, his income was greater because he had claimed false business deductions on Owasco, PC’s Form 1120 that were in fact additional income to him.” (<i>Id.</i>)</p>
<p>Count 8:</p> <p>26 U.S.C. § 7206</p> <p>Filing a false or fraudulent 2018 Form 1120</p>	<p>Willfulness occurred on February 20, 2020 when Biden filed his allegedly fraudulent 2018 Form 1120. (<i>Id.</i> ¶149.)</p> <p>Factual support for willfulness: The government nowhere in the Indictment mentions any event occurring on February 20, 2020, aside from stating that willfulness for Count 8 occurred on this date, so willfulness must also be based solely on alleged knowledge. (<i>Id.</i>)</p>

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<p>Count 9:</p> <p>26 U.S.C. § 7203</p> <p>Failure to pay 2019 Form 1040</p>	<p>Willfulness is alleged to have occurred on July 15, 2020, the same day that taxes were due. Willfulness <i>is not alleged to have occurred</i> on October 15, 2020 when Biden filed his 2019 Form 1040 and did not pay the money owed. (<i>Id.</i> ¶160.)</p> <p>Factual support for willfulness: From January 2019 through September 2019, Biden “was provided with periodic updates regarding his cashflow and outstanding liabilities, including his various income tax liabilities.” (<i>Id.</i> ¶155.)</p>
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