

For the year Jan. 1 - Dec. 31, 2023, or other tax year beginning , ending See separate instructions.

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

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code 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.

Foreign country name Foreign province/state/county Foreign postal code [X] You [X] Spouse

Filing Status [ ] Single [ ] Head of household (HOH) [X] Married filing jointly (even if only one had income) [ ] Married filing separately (MFS) [ ] Qualifying surviving spouse (QSS) 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

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, 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, 1959 [ ] Are blind Spouse: [X] Was born before January 2, 1959 [ ] 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

Income section table with rows 1a through 1z. Total amount from Form(s) W-2, box 1 (see instructions) STMT 1 485,985.

Table with rows 2a through 6a. 2a Tax-exempt interest, 3a Qualified dividends, 4a IRA distributions, 5a Pensions and annuities, 6a Social security benefits

Table with rows 7 through 15. 7 Capital gain or (loss), 8 Additional income from Schedule 1, line 10, 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income, 10 Adjustments to income from Schedule 1, line 26, 11 Subtract line 10 from line 9. This is your adjusted gross income, 12 Standard deduction or itemized deductions (from Schedule A), 13 Qualified business income deduction from Form 8995 or Form 8995-A, 14 Add lines 12 and 13, 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income

<b>Tax and Credits</b>	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	142,930.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	142,930.
	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	142,930.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	3,699.
24	Add lines 22 and 23. This is your total tax	24	146,629.	

<b>Payments</b>	25	Federal income tax withheld from:		
	a	Form(s) W-2 SEE STATEMENT 5	25a	87,638.
	b	Form(s) 1099 SEE STATEMENT 7	25b	11,142.
	c	Other forms (see instructions) SEE STATEMENT 8	25c	1,800.
	d	Add lines 25a through 25c	25d	100,580.
	26	2023 estimated tax payments and amount applied from 2022 return STATEMENT 6	26	46,000.
	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	146,580.	

<b>Refund</b>	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 2024 estimated tax	36		

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	37	334.
	38	Estimated tax penalty (see instructions)	38	285.

**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 JANE BROOKS HORN Phone \_\_\_\_\_ Personal Identification \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature <i>Joseph R. Biden Jr</i>	Date 4-11-24	Your occupation PRESIDENT	If the IRS sent you an Identify Protection PIN, enter it here (see Inst.)
Spouse's signature. If a joint return, both must sign. <i>Jill T. Biden</i>	Date 4-11-24	Spouse's occupation EDUCATOR	If the IRS sent your spouse an Identify Protection PIN, enter it here (see Inst.)

<b>Paid Preparer Use Only</b>	Preparer's name JANE BROOKS HORN	Preparer's signature <i>Jane Brooks Horn</i>	Date 04/08/24	PTIN P	Check if: <input type="checkbox"/> Self-employed
Firm's name	MARCUM LLP				
Firm's address					

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

**SCHEDULE 1**  
**(Form 1040)**

**Additional Income and Adjustments to Income**

OMB No. 1545-0074

**2023**

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

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

Your social security number

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes .....	<b>1</b>	
<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>	<b>4,115.</b>
<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:		
<b>a</b>	Net operating loss .....	<b>8a</b>	( )
<b>b</b>	Gambling .....	<b>8b</b>	
<b>c</b>	Cancellation of debt .....	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 .....	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 .....	<b>8e</b>	
<b>f</b>	Income from Form 8889 .....	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends .....	<b>8g</b>	
<b>h</b>	Jury duty pay .....	<b>8h</b>	
<b>i</b>	Prizes and awards .....	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income .....	<b>8j</b>	
<b>k</b>	Stock options .....	<b>8k</b>	
<b>l</b>	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 .....	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) .....	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) .....	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) .....	<b>8o</b>	
<b>p</b>	Section 461(f) excess business loss adjustment .....	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABL account (see instructions) .....	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 .....	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d .....	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan .....	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated .....	<b>8u</b>	
<b>z</b>	Other income. List type and amount: .....	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z .....	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 .....	<b>10</b>	<b>4,115.</b>

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

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

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

**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

**2023**  
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**

<b>1</b>	Alternative minimum tax. Attach Form 6251 .....	<b>1</b>	
<b>2</b>	Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>2</b>	
<b>3</b>	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17 .....	<b>3</b>	<b>0.</b>

**Part II Other Taxes**

<b>4</b>	Self-employment tax. Attach Schedule SE .....	<b>4</b>	
<b>5</b>	Social security and Medicare tax on unreported tip income. Attach Form 4137 .....	<b>5</b>	
<b>6</b>	Uncollected social security and Medicare tax on wages. Attach Form 8919 .....	<b>6</b>	
<b>7</b>	Total additional social security and Medicare tax. Add lines 5 and 6 .....	<b>7</b>	
<b>8</b>	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required If not required, check here <input type="checkbox"/> .....	<b>8</b>	
<b>9</b>	Household employment taxes. Attach Schedule H .....	<b>9</b>	
<b>10</b>	Repayment of first-time homebuyer credit. Attach Form 5405 if required .....	<b>10</b>	
<b>11</b>	Additional Medicare Tax. Attach Form 8959 .....	<b>11</b>	<b>2,209.</b>
<b>12</b>	Net investment income tax. Attach Form 8960 .....	<b>12</b>	<b>1,490.</b>
<b>13</b>	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12 .....	<b>13</b>	
<b>14</b>	Interest on tax due on installment income from the sale of certain residential lots and timeshares .....	<b>14</b>	
<b>15</b>	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000 .....	<b>15</b>	
<b>16</b>	Recapture of low-income housing credit. Attach Form 8611 .....	<b>16</b>	

*(continued on page 2)*

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

Schedule 2 (Form 1040) 2023

**Part II Other Taxes** (continued)

<b>17</b>	Other additional taxes:		
<b>a</b>	Recapture of other credits. List type, form number, and amount	<b>17a</b>	
<b>b</b>	Recapture of federal mortgage subsidy, if you sold your home see instructions	<b>17b</b>	
<b>c</b>	Additional tax on HSA distributions. Attach Form 8889	<b>17c</b>	
<b>d</b>	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	<b>17d</b>	
<b>e</b>	Additional tax on Archer MSA distributions. Attach Form 8853	<b>17e</b>	
<b>f</b>	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	<b>17f</b>	
<b>g</b>	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	<b>17g</b>	
<b>h</b>	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	<b>17h</b>	
<b>i</b>	Compensation you received from a nonqualified deferred compensation plan described in section 457A	<b>17i</b>	
<b>j</b>	Section 72(m)(5) excess benefits tax	<b>17j</b>	
<b>k</b>	Golden parachute payments	<b>17k</b>	
<b>l</b>	Tax on accumulation distribution of trusts	<b>17l</b>	
<b>m</b>	Excise tax on insider stock compensation from an expatriated corporation	<b>17m</b>	
<b>n</b>	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	<b>17n</b>	
<b>o</b>	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	<b>17o</b>	
<b>p</b>	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	<b>17p</b>	
<b>q</b>	Any interest from Form 8621, line 24	<b>17q</b>	
<b>z</b>	Any other taxes. List type and amount:	<b>17z</b>	
<b>18</b>	Total additional taxes. Add lines 17a through 17z	<b>18</b>	
<b>19</b>	Reserved for future use	<b>19</b>	
<b>20</b>	Section 965 net tax liability installment from Form 965-A	<b>20</b>	
<b>21</b>	Add lines 4, 7 through 16, and 18. 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	<b>21</b>	3,699.

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

**Itemized Deductions**

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040 or 1040-SR.  
Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
**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 <u>SEE STATEMENT 9</u> <input type="checkbox"/>	5a	29,421.
	b State and local real estate taxes (see instructions) <u>SEE STATEMENT 12</u>	5b	23,158.
	c State and local personal property taxes .....	5c	
	d Add lines 5a through 5c .....	5d	52,579.
	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 <u>SEE STATEMENT 11</u>	8a	20,525.
	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	20,525.
	9 Investment interest. Attach Form 4952 if required. See instructions .....	9	
	10 Add lines 8e and 9 .....	10	20,525.
<b>Gifts to Charity</b>	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions .....	11	20,477. STMT 10
	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	20,477.
<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	
<b>Other Itemized Deductions</b>	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	51,002.
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>		





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

Table with 6 columns: (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. Rows include CELTICCAPRI and GIACOPPA CORP.

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed, (j) Section 179 expense deduction, (k) Nonpassive income from Schedule K-1. Totals are 4,115.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals are 35 and 36.

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

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (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

Part V Summary

Summary table for Part V with columns: Description, Amount. Rows include Net farm rental income, Total income or loss, Reconciliation of farming and fishing income, and Reconciliation for real estate professionals.

### 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, or 1040-SS.  
Go to [www.irs.gov/Form8959](http://www.irs.gov/Form8959) for instructions and the latest information.

# 2023

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	495,400.		
2 Unreported tips from Form 4137, line 6 .....	2			
3 Wages from Form 8919, line 6 .....	3			
4 Add lines 1 through 3 .....	4	495,400.		
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		245,400.	
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II .....	7		2,209.	

**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- .....	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-SS filers, see instructions), and go to Part V .....	18			2,209.
---	----	--	--	--------

**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	8,983.		
20 Enter the amount from line 1 .....	20	495,400.		
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages .....	21	7,183.		
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 <b>Total Additional Medicare Tax withholding.</b> 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-SS filers, see instructions) .....	24		1,800.	

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

## 2023

Department of the Treasury  
Internal Revenue Service

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) .....				39,455.
2 Ordinary dividends (see instructions) .....				
3 Annuities (see instructions) .....				
4a Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions) .....	4a	4,115.		
b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 13</b> .....	4b	<4,115.>		
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) .....				
7 Other modifications to investment income (see instructions) .....				
8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 .....	8			39,455.

**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) .....	9b	236.		
c Miscellaneous investment expenses (see instructions) .....	9c			
d Add lines 9a, 9b, and 9c .....	9d			236.
10 Additional modifications (see instructions) .....	10			
11 Total deductions and modifications. Add lines 9d and 10 .....	11			236.

**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- .....				39,219.
<b>Individuals:</b>				
13 Modified adjusted gross income (see instructions) .....	13	619,976.		
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	369,976.		
16 Enter the smaller of line 12 or line 15 .....	16			39,219.
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) .....	17			1,490.
<b>Estates and Trusts:</b>				
18a Net investment income (line 12 above) .....	18a			
b Deductions for distributions of net investment income and charitable deductions (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). <b>Enter here and include on your tax return</b> (see instructions) .....	21			

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

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
T DFAS-CIVPAY DIRECTORATE	400,000.	76,800.	24,735.		9,932.	7,600.
S NORTHERN VA COMMUNITY COLLEGE	85,985.	10,838.	3,982.		5,915.	1,383.
TOTALS	485,985.	87,638.	28,717.		15,847.	8,983.

FORM 1040	IRA DISTRIBUTIONS		STATEMENT 2
NAME OF PAYER	GROSS DISTRIBUTION	TAXABLE AMOUNT	
WELLS FARGO	865.	865.	
TOTAL TO FORM 1040, LINES 4A AND 4B	865.	865.	

FORM 1040	PENSIONS AND ANNUITIES		STATEMENT 3
TIAA ADMINISTRATIVE SERVICES LLC			
AMOUNT RECEIVED THIS YEAR	813.		
NONTAXABLE AMOUNT			
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		813.	
OFFICE OF PENSIONS			
AMOUNT RECEIVED THIS YEAR	34,296.		
NONTAXABLE AMOUNT	169.		
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		34,127.	
TOTAL INCLUDED IN FORM 1040, LINE 5B		34,940.	

## 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 2023  
 D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE  
 FOR ALL OF 2023

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 64,254.  
 IF YOU CHECKED BOX B: TAXPAYER AMOUNT 42,842.  
 SPOUSE AMOUNT 21,412.
2. MULTIPLY LINE 1 BY 50% (0.50) 32,127.
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 565,360.
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 4 597,487.
6. ADD THE AMOUNTS FROM SCHEDULE 1, LINES 11 THROUGH 20,  
 AND 23 AND 25 0.
7. SUBTRACT LINE 6 FROM LINE 5 597,487.
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 2023, BE SURE YOU ENTERED 'D' TO THE  
 RIGHT OF THE WORD "BENEFITS" ON LINE 6A.  
 [X] YES. SUBTRACT LINE 8 FROM LINE 7 565,487.
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- 553,487.
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- 470,464.
16. ADD LINES 14 AND 15 476,464.
17. MULTIPLY LINE 1 BY 85% (.85) 54,616.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 54,616.

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

JOSEPH R. BIDEN JR & JILL T. BIDEN

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) W-2 STATEMENT 5

T S DESCRIPTION	AMOUNT
T DFAS-CIVPAY DIRECTORATE	76,800.
S NORTHERN VA COMMUNITY COLLEGE	10,838.
TOTAL TO FORM 1040, LINE 25A	87,638.

FORM 1040 CURRENT YEAR ESTIMATES AND AMOUNT APPLIED FROM PREVIOUS YEAR STATEMENT 6

DESCRIPTION	AMOUNT
2ND QTR ESTIMATE PAYMENT - JOINT	10,000.
3RD QTR ESTIMATE PAYMENT - JOINT	10,000.
4TH QTR ESTIMATE PAYMENT - JOINT	26,000.
TOTAL TO FORM 1040, LINE 26	46,000.

FORM 1040 FEDERAL INCOME TAX WITHHELD - FORM(S) 1099 STATEMENT 7

T S DESCRIPTION	AMOUNT
T TIAA ADMINISTRATIVE SERVICES LLC	81.
S OFFICE OF PENSIONS	1,933.
T WITHHOLDING FROM FORM 1099-SSA	9,128.
TOTAL TO FORM 1040, LINE 25B	11,142.

FORM 1040 FEDERAL INCOME TAX WITHHELD - OTHER FORMS STATEMENT 8

T S DESCRIPTION	AMOUNT
FORM 8959, LINE 24	1,800.
TOTAL TO FORM 1040, LINE 25C	1,800.

JOSEPH R. BIDEN JR & JILL T. BIDEN

SCHEDULE A	STATE AND LOCAL INCOME TAXES	STATEMENT 9
DESCRIPTION		
	AMOUNT	
TIAA ADMINISTRATIVE SERVICES LLC		41.
OFFICE OF PENSIONS		663.
DFAS-CIVPAY DIRECTORATE		24,735.
NORTHERN VA COMMUNITY COLLEGE		3,982.
TOTAL TO SCHEDULE A, LINE 5A		29,421.

SCHEDULE A	CASH CONTRIBUTIONS	STATEMENT 10	
DESCRIPTION	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT	
BEAU BIDEN FOUNDATION	5,000.		
CRANSTON HEIGHTS FIRE COMPANY	1,000.		
EBENEZER BAPTIST CHURCH	1,000.		
EPILEPSY FOUNDATION	200.		
FRATERNAL ORDER OF POLICE	1,000.		
HOLY CROSS	25.		
HOLY TRINITY CATHOLIC CHURCH	300.		
MINISTRY OF CARING	1,000.		
OUR LADY OF TAHOE	25.		
ST ANTHONYS	50.		
ST EDMONDS	375.		
ST JOSEPH'S ON THE BRANDYWINE	2,100.		
ST PATRICK'S DAY SOCIETY	600.		
ST PETER'S ON CAPITOL HILL	200.		
TRAGEDY ASSISTANCE PROGRAM FOR SURVIVORS (TAPS)	1,102.		
WESTMINISTER PRESBYTERIAN CHURCH	1,500.		
WOMEN'S WELLNESS SPACE	5,000.		
SUBTOTALS	20,477.		
TOTAL TO SCHEDULE A, LINE 11			20,477.

JOSEPH R. BIDEN JR & JILL T. BIDEN

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SCHEDULE A	MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098	STATEMENT 11
DESCRIPTION		AMOUNT
M&T BANK		6,593.
TD BANK		13,932.
TOTAL TO SCHEDULE A, LINE 8A		20,525.

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SCHEDULE A	REAL ESTATE TAXES	STATEMENT 12
DESCRIPTION		AMOUNT
SUSSEX COUNTY		6,023.
TD BANK		17,135.
TOTAL TO SCHEDULE A, LINE 5B		23,158.

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FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 13
GIACOPPA CORP		<4,115.>
AMOUNT TO FORM 8960, LINE 4B		<4,115.>

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# DELAWARE 2023

DIVISION OF REVENUE F O R M 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)**

Your First Name <b>JOSEPH</b> Spouse First Name <b>JILL</b> Present Home Address (Number and Street)  City	M.I. <b>R</b> M.I. <b>T</b>	Last Name <b>BIDEN</b> Last Name <b>BIDEN</b> Apartment #  State      Zip Code	Suffix <b>JR</b> Suffix  Form PIT-UND Attached  Claimed as Dependant on someone else's return	1. Single, Divorced, Widow(er)      2. Joint      3. Married & Filing Separate Forms  4. <input checked="" type="checkbox"/> Married & Filing Combined Separate on this form      5. Head of Household  If you were a part-year resident in 2023, give the dates you resided in Delaware:  mm-dd-yyyy      mm-dd-yyyy
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**Column A is for Spouse information, Filing status 4 only. All other filing status use Column B.**

		Column A		Column B					
<b>SECTION A-ADDITIONS</b>									
1. FEDERAL AGI AMOUNT FROM FEDERAL FORM 1040	1.	180818	.00 1.	439158 .00					
2. INTEREST ON STATE & LOCAL OBLIGATIONS OTHER THAN DELAWARE	2.		.00 2.	.00					
3. FIDUCIARY ADJUSTMENT, OIL DEPLETION	3.		.00 3.	.00					
4. TOTAL - Add Lines 1 through 3	4.	180818	.00 4.	439158 .00					
<b>SECTION B-SUBTRACTIONS</b>									
5. INTEREST RECEIVED ON U.S. OBLIGATIONS	5.		.00 5.	.00					
6. PENSION/RETIREMENT EXCLUSIONS (For a definition of eligible income, see instructions)	6.								
<table border="0" style="width: 100%; font-size: small;"> <tr> <td style="width: 30%;">Column A if Spouse had a Military Pension</td> <td style="width: 30%;">Column B if You had a Military Pension</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>	Column A if Spouse had a Military Pension	Column B if You had a Military Pension				6.	12500	.00 6.	2742 .00
Column A if Spouse had a Military Pension	Column B if You had a Military Pension								
7. DELAWARE STATE TAX REFUND, FIDUCIARY ADJUSTMENT, WORK OPPORTUNITY TAX CREDIT, DELAWARE NOL CARRYFORWARD, ETC. (See instructions)	7.		.00 7.	.00					
8a. TAXABLE SOCIAL SECURITY/RR RETIREMENT BENEFITS/HIGHER EDUCATION EXCLUSION/CERTAIN LUMP SUM DISTRIBUTIONS (See instructions) <b>SEE STATEMENT 2</b>	8a.	18200	.00 8a.	36416 .00					
8b. 529 CONTRIBUTION TO DELAWARE-SPONSORED TUITION PROGRAM OR ABLE PROGRAM	8b.		.00 8b.	.00					
<table border="0" style="width: 100%; font-size: small;"> <tr> <td style="width: 30%;">Column A if Spouse 529 ABLE</td> <td style="width: 30%;">Column B if You 529 ABLE</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>	Column A if Spouse 529 ABLE	Column B if You 529 ABLE				8b.		.00 8b.	.00
Column A if Spouse 529 ABLE	Column B if You 529 ABLE								
9. Add Lines 5 through 8b	9.	30700	.00 9.	39158 .00					
10. Subtract Line 9 from Line 4	10.	150118	.00 10.	400000 .00					
11. EXCLUSION FOR CERTAIN PERSONS 60 AND OVER OR DISABLED (See instructions)	11.		.00 11.	.00					
12. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 11 from Line 10. Enter here.	12.	150118	.00 12.	400000 .00					
<b>SECTION C- DEDUCTIONS</b> If columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.									
13. TOTAL ITEMIZED DEDUCTIONS FROM DELAWARE SCHEDULE A (Must attach PIT-RSA)	13.	25500	.00 13.	25502 .00					
14. FOREIGN TAXES PAID (See instructions)	14.		.00 14.	.00					
15. CHARITABLE MILEAGE DEDUCTION (See instructions)	15.		.00 15.	.00					
16. SUBTOTAL - Add Line 13 through Line 15	16.	25500	.00 16.	25502 .00					
17. FORM PIT-CRS TAX CREDIT ADJUSTMENT (See instructions)	17.		.00 17.	.00					
18. NET ITEMIZED DEDUCTIONS - Subtract Line 17 from Line 16. Enter here and on Line 19 (See instructions)	18.	25500	.00 18.	25502 .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									
b. <input checked="" type="checkbox"/> If you elect DELAWARE ITEMIZED DEDUCTIONS check here 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.	25500	.00 19.	25502 .00					
20. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions)	20.		.00 20.	.00					
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.									
<table border="0" style="width: 100%; font-size: small;"> <tr> <td style="width: 30%;">Column A - if Spouse was: 65 or over      blind</td> <td style="width: 30%;">Column B - if You were: 65 or over      blind</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>	Column A - if Spouse was: 65 or over      blind	Column B - if You were: 65 or over      blind				20.		.00 20.	.00
Column A - if Spouse was: 65 or over      blind	Column B - if You were: 65 or over      blind								
21. TOTAL DEDUCTIONS - Add Line 19 and Line 20 and enter here.	21.	25500	.00 21.	25502 .00					
<b>SECTION D- CALCULATIONS</b>									
22. TAXABLE INCOME - Subtract Line 21 from Line 12, and compute tax on this amount	22.	124618	.00 22.	374498 .00					
23. TAX LIABILITY FROM TAX RATE TABLE/SCHEDULE (See instructions)	23.	7208	.00 23.	23700 .00					
24. TAX ON LUMP SUM DISTRIBUTION (Form PIT-STC)	24.		.00 24.	.00					

# DELAWARE 2023

DIVISION OF REVENUE PIT-RES

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN

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

		COLUMN A			COLUMN B
25. TOTAL TAX - Add Line 23 and Line 24	25.	7208 .00	25.		23700 .00
26a. PERSONAL CREDITS					
If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.					
Enter number of exemptions 2 X \$110					
On Line 26a, enter the number of exemptions for:					
Column A 1 Column B 1	26a.	110 .00	26a.		110 .00
26b. CHECK BOXES Spouse 60 or over (Column A) <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	26b.	110 .00	26b.		110 .00
27. TAX IMPOSED BY OTHER STATES (Must attach copy of PIT-RSS and other state return.)	27.	3549 .00	27.		.00
28. VOLUNTEER FIREFIGHTER CO. # Spouse (Column A) Self (Column B) Enter credit amount	28.	.00	28.		.00
29. OTHER NON-REFUNDABLE CREDITS (See instructions)	29.	.00	29.		.00
30. CHILD CARE CREDIT. Must attach Form 2441. (Enter 50% of Federal credit)	30.	.00	30.		.00
31. TOTAL NON-REFUNDABLE CREDITS (See instructions)	31.	3769 .00	31.		220 .00
32. BALANCE - Subtract Line 31 from Line 25. If Line 31 is greater than Line 25, enter 0.	32.	3439 .00	32.		23480 .00
33. EARNED INCOME TAX CREDIT. REFUNDABLE NON-REFUNDABLE (See instructions)	33.	.00	33.		.00
34. DELAWARE TAX WITHHELD (Attach W2s/1099s)	34.	663 .00	34.		24776 .00
35. ESTIMATED TAX PAID & PAYMENTS WITH EXTENSIONS	35.	.00	35.		.00
36. S CORP PAYMENTS	36.	.00	36.		.00
37. REFUNDABLE BUSINESS CREDITS	37.	.00	37.		.00
38. CAPITAL GAINS TAX PAYMENTS (Attach Form REW-EST)	38.	.00	38.		.00
39. TOTAL REFUNDABLE CREDITS For amended return, enter Line 39 then proceed to Line 47 on page 3 (All else, see instructions)	39.	663 .00	39.		24776 .00
40. BALANCE DUE If Line 33 plus Line 39 is less than or equal to Line 32, Subtract the sum of Line 33 and Line 39 from Line 32.	40.	2776 .00	40.		.00
41. OVERPAYMENT If Line 33 plus Line 39 is greater than Line 32, Subtract Line 32 from the sum of Line 33 and Line 39.	41.	.00	41.		1296 .00
42. CONTRIBUTIONS TO SPECIAL FUNDS. If electing a contribution, complete and attach PIT-RSS.	42.		42.		.00
43. AMOUNT OF LINE 41 TO BE APPLIED TO 2024 ESTIMATED TAX ACCOUNT	43.		43.		.00
44. PENALTIES AND INTEREST DUE. If Line 40 is greater than \$800, see estimated tax instructions	44.		44.		.00
45. NET BALANCE DUE. For Filing Status 4, see instructions. For all other filing statuses Add Line 40, Line 42, and Line 44.	45.		45.		1480 .00
46. NET REFUND. For Filing Status 4, see instructions. For all other filing statuses, Subtract Line 42, Line 43, and Line 44 from Line 41.	46.		46.		.00

### SECTION E - DIRECT DEPOSIT INFORMATION

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

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

### DMV STATE ID #

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

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

04 08 24

YOUR SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

PAID PREPARER SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

ADDRESS \_\_\_\_\_

SPOUSE SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

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 (LINE45)  
MAIL COMPLETED FORM TO:**

Delaware Division of Revenue  
PO Box 508, Wilmington, DE 19899-0508  
Make check payable to: Delaware Division of Revenue

**NET REFUND (LINE46)  
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



# D E L A W A R E 2 0 2 3

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
X	W-2 1099-R TIAA ADMIN		NC	813	41	X Taxpayer Spouse
X	W-2 1099-R OFFICE OF		DE	34296	663	X Taxpayer Spouse
X	W-2 1099-R DFAS-CIVPA		OH	400000	24735	X Taxpayer Spouse
	W-2					Taxpayer
	1099-R					Spouse
	W-2					Taxpayer
	1099-R					Spouse
	W-2					Taxpayer
	1099-R					Spouse
	W-2					Taxpayer
	1099-R					Spouse
	W-2					Taxpayer
	1099-R					Spouse
	W-2					Taxpayer
	1099-R					Spouse
	W-2					Taxpayer
	1099-R					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 2023**  
 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
<b>MEDICAL AND DENTAL EXPENSES</b>	2. Enter amount from <b>Federal Form 1040</b> , Line 11	.00
	3. <b>Multiply</b> Line 2 by 7.5% (0.075)	.00
	4. <b>Subtract</b> Line 3 from Line 1. If Line 3 is more than Line 1, enter 0.	.00
	5. STATE and LOCAL taxes	
	a. STATE and LOCAL income taxes not claimed as a credit on Form PIT-RES (see instructions)	433 .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
<b>TAXES YOU PAID</b>	c. STATE and LOCAL real estate taxes	23158 .00
	d. STATE and LOCAL personal property taxes	.00
	e. <b>Add</b> Line 5a through Line 5d	23591 .00
	f. Enter the smaller of Line 5e or \$10,000 (\$5,000 if married filing separately) <b>STMT 4</b>	10000 .00
	6. Other taxes. List type and amount:	.00
	7. <b>Add</b> 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 <b>Federal Form 1098</b>	20525 .00
<b>INTEREST YOU PAID</b> Caution: Your mortgage interest deduction may be limited.	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.)	.00
	c. Points not reported to you on <b>Federal Form 1098</b>	.00
	d. Reserved for future use	.00
	e. <b>Add</b> Line 8a through Line 8c	20525 .00
	9. Investment interest. Attach <b>Federal Form 4952</b> .	.00
	10. <b>Add</b> Line 8e and Line 9	20525 .00
	11. Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	20477 .00
<b>GIFTS TO CHARITY</b> If you made a gift and got a benefit for it, see Federal Schedule A instructions.	12. Gifts other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach <b>Federal Form 8283</b> if over \$500.	.00
	13. Carryover from prior year	.00
	14. <b>Add</b> Line 11 through Line 13	20477 .00
<b>CASUALTY AND THEFT LOSSES</b>	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> .)	.00
	16. Other Deductions. See list in Federal Schedule A instructions. List type and amount:	
<b>OTHER ITEMIZED DEDUCTIONS</b>		.00
	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 Form PIT-RES, Line 13, Column B.)	51002 .00
<b>TOTAL ITEMIZED DEDUCTIONS</b>	b. If filing status 4, allocate itemized deductions here and enter in the appropriate columns on Form PIT-RES, Line 13 (see instructions). <b>(A)</b>	25500 .00
	18. If you elect to itemize deductions even though they are less than your standard deduction, check here. <b>STMT 3</b>	<b>(B)</b> 25502 .00

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)		150,118.
VIRGINIA ADJUSTED GROSS INCOME		77,406.
DELAWARE TAX (FORM PIT-RES OR PIT-NON, PAGE 1)		7,208.
TAX IMPOSED BY STATE OF VIRGINIA		3,549.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI		
= 77,406. / 150,118.		.515634
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR		
= 7,208. X .515634		3,717.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX		
(B) TAX IMPOSED BY OTHER STATE		
(C) PRO-RATA TAX		
AMOUNT OF CREDIT, STATE OF VIRGINIA		3,549.
TOTAL TO FORM PIT-RES, LINE 27		3,549.

DE PIT-RES SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST STATEMENT 2

DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	18,200.	36,416.
TOTAL TO FORM DE PIT-RES, LINE 8	18,200.	36,416.

JOSEPH R. BIDEN JR & JILL T. BIDEN

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	10,262.	10,263.	20,525.
D. CONTRIBUTIONS, PIT-RSA, LINE 14	10,238.	10,239.	20,477.
E. CASUALTY & THEFT, PIT-RSA, LINE 15			
F. OTHER DEDUCTIONS, PIT-RSA, LINE 16			
TOTAL ITEMIZED DEDUCTIONS	25,500.	25,502.	51,002.

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

TOTAL TO FORM PIT-RES, LINE 13	25,500.	25,502.	
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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 PIT-RES	433.		433.
2. STATE AND LOCAL GENERAL SALES TAXES			
3. REAL ESTATE TAXES	11,579.	11,579.	23,158.
4. PERSONAL PROPERTY TAXES			
5. ADD LINE 5A THROUGH LINE 5D	12,012.	11,579.	23,591.
6 ENTER \$10,000 (\$5,000 IF MFS)	5,000.	5,000.	
7. ENTER THE SMALLER OF LINES 6 OR 5	5,000.	5,000.	10,000.
TOTAL TO FORM PIT-RSA, LINE 5F			10,000.



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

First Name <b>JILL</b>	MI <b>T</b>	Last Name <b>BIDEN</b>	Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)				Your Birth Date (mm-dd-yyyy)	<input style="width:100%;" type="text"/>
City, Town or Post Office				Spouse's Birth Date (mm-dd-yyyy)	<input style="width:100%;" type="text"/>
State of Residence <b>DE</b>		Important - Name of Virginia City or County in which principal place of business, employment, or income source is located.			Locality Code
		<input type="checkbox"/> City OR <input type="checkbox"/> County			
<b>Check Applicable Boxes</b>	<input type="checkbox"/> Amended Return Reason Code <input style="width:30px;" type="text"/>		<input type="checkbox"/> Name(s) or Address Different than Shown on 2022 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
<input checked="" type="checkbox"/> 1	<input type="checkbox"/>	<input type="checkbox"/>	+	+	=	<input checked="" type="checkbox"/> 1 X \$930 = <input style="width:50px; text-align: right;" type="text" value="930"/>
You 65 or over	Spouse 65 or over	You Blind	Spouse Blind	+	+	=
<input checked="" type="checkbox"/> 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	+	+	= <input checked="" type="checkbox"/> 1 X \$800 = <input style="width:50px; text-align: right;" type="text" value="800"/>

1 Adjusted Gross Income from federal return - <i>Not federal taxable income.</i> .....	1	180818	00
2 Additions from Schedule 763 ADJ, Line 3. ....	2		00
3 <b>Add Lines 1 and 2.</b> .....	3	180818	00
4 Age Deduction (See instructions and the Age Deduction Worksheet). .... You	4a		00
Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b. .... Spouse	4b		00
5 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return. ....	5	18200	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 <b>Add Lines 4a, 4b, 5, 6, and 7.</b> .....	8	18200	00
9 <b>Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.</b> .....	9	162618	00
10 Itemized Deductions from Virginia Schedule A, if applicable. See instructions. ....	10	21818	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 <b>Add Lines 10, 11, 12 and 13.</b> .....	14	23548	00
15 Virginia Taxable Income computed as a resident. Subtract Line 14 from Line 9. ....	15	139070	00
16 Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only). ....	16	47.6	%
17 Nonresident Taxable Income. (Multiply Line 15 by percentage on Line 16). ....	17	66197	00
18 Income Tax from Tax Table or Tax Rate Schedule. ....	18	3549	00
19a Your Virginia income tax withheld. Enclose Forms W-2, W-2G, 1099, and VK-1 .....	19a	3982	00



# 2023 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.	180818.
3	Multiply Line 2 by 10%		3.	18082.
4	Subtract Line 3 from Line 1		4.	
5a	State and Local Taxes	Claiming General Sales Tax	5a.	4645.
5b	State and Local Real Estate Taxes		5b.	11580.
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.	16225.
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	Reserved for Future Use			
8e	Add Lines 8a - 8c		8e.	
9	Investment Interest		9.	
10	Add Lines 8e and 9		10.	
11	Gifts by Cash or Check		11.	10238.
12	Other Than by Cash or Check		12.	
13	Carryover From Prior Year		13.	
14	Add Lines 11 through 13		14.	10238.
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.	26463.
18	If Total on Line 17 was limited, Enter Amt Part B Line 15, Otherwise enter Line 5a & any foreign income tax		18.	4645.
19	Virginia Itemized Deductions		19.	21818.

**2023 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	3982.			85985.

Total VA Withholding	SSN	VA Withholding
You		3982.
Spouse		

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

JOSEPH R. BIDEN JR & JILL T. BIDEN

VA 763 SP

OTHER INCOME - SP

STATEMENT 1

<u>DESCRIPTION</u>	<u>COLUMN A ALL SOURCES</u>	<u>COLUMN B VIRGINIA SOURCE</u>
TAXABLE SOCIAL SECURITY BENEFITS	18,200.	0.
TOTAL TO FORM 763 SP, PAGE 2, LINE 11	18,200.	0.