EXHIBIT 1B

| Hunter Biden Summary of Failure to Timely File / Pay (Misdemeanor Charges) - Allegatio EXHIBIT 1B | | | | | | | | |
|--|------------|-----------------|--------------------|----------------|-----------------|-------------|-----------------|--------------|
| Item: Particulars (Based on Evidence Gathered in Investigation) | 2015 | 2016 - Personal | 2017 - Personal | 2017 - Corp | 2018 - Personal | 2018 - Corp | 2019 - Personal | TOTAL |
| Computation of Unreported Taxable Income & Taxes Not Timely Paid for | | | | | | | | |
| Charging Purposes | | | | | | | | |
| 1 Unreported Total Taxable Income (If not Timely Filed) | \$ - | \$ 1,276,499 | \$ 1,956,003 | \$ 38,942 | \$ 1,688,495 | \$ 20,224 | \$ - | \$ 4,980,163 |
| 2 Total Tax Not Timely Paid (If Not Timely Paid) | \$ 100,675 | \$ 45,661 | \$ 581,713 | \$ 13,630 | \$ 620,901 | \$ 4,247 | \$ 197,372 | \$ 1,564,199 |
| 3 Approx. Due Date for Tax Return / Tax Payment | 4/15/2016 | 4/18/2017 | 4/17/2018 | 4/17/2018 | 4/15/2019 | 4/15/2019 | 7/15/2020 | |
| 4 Date Tax Return Received by IRS | 10/25/2016 | 6/12/2020 | 2/18/2020 | 2/20/2020 | 2/18/2020 | 2/20/2020 | 10/15/2020 | |
| 5 Date Taxes Paid to The IRS | 1/28/2020 | 10/18/2021 | 10/18/2021 | Unknown | 10/18/2021 | Unknown | 10/18/2021 | |