

EXHIBIT 1D

Hunter Biden Summary of 2018 Tax Year Recommended Charges - Allegations								
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Item:	Particulars (Based on Evidence Gathered in Investigation) Title 26 USC Sections 7201 & 7206(1) (Tax Evasion & False Return)		2018 Personal					
Computation of Corrected Taxable Income & Unreported Taxable Income for Charging Purposes								
Forms W2 Wages								
1	Owasco PC	\$	159,000					
2	Boies Schiller		-					
3	Total W2 Income		159,000					
Other IRS Forms								
4	Taxable Interest - Skaneateles Form K1		108					
5	Form 1099 - Robinson Walker LLC		-					
6	Form 1099 - National Railroad		1,029					
7	Hudson West Passthrough to Owasco LLC		1,000,000					
8	Distribution from Owasco PC		955,665					
9	Schedule C Income		1,956,694					
10	Schedule D Income - Skaneateles K1		60,816					
11	Other gain / loss - Skaneateles K1		9,966					
12	Other gain / loss - RSTP		702					
13	Total Skaneateles K1		71,484					
14	TOTAL REPORTED INCOME		2,187,286					
**Unreported Personal Distributions from Owasco PC								
15	Personal Wages, Salaries and Other Paid		126,173					
16	Personal Travel Paid		171,905					
17	Personal Children Expenses Paid		68,362					
18	Personal Other Expenses Paid		57,891					
19	TOTAL UNREPORTED PERSONAL DISTRIBUTIONS		424,331					
20	Adjustment to RHB's Schedule C (Based on Defense Presented)		157,062					
21	TOTAL UNREPORTED INCOME		267,269					
22	Corrected Total Income		2,454,555					
23	Less: Adjustments to Income		475,372					
24	Less: Adjustments		3,579					
25	Corrected Adjusted Gross Income		1,975,604					
26	Less: Itemized / Other Deductions		23,419					
27	Corrected Taxable Income for Criminal Purposes		1,952,185					
28	Reported Taxable Income		1,688,495					
29	Unreported Taxable Income		263,690					
Additional Tax Due & Owing Computation								
30	Unreported Income Tax Liability (TAX)		766,311					
31	Total Tax Reported on Return / Paid		659,366					
32	Additional Tax Due and Owing	\$	106,945					