

For the year Jan. 1-Dec. 31, 2007, or other tax year beginning \_\_\_\_\_, 2007, ending \_\_\_\_\_, 20

OMB No. 1545-0074

**Label** (See instructions on page 12.) Use the IRS label. Otherwise, please print or type.

**Label HERE**

Your first name and initial: JOSEPH R. Last name: BIDEN, JR. Your social security number: [REDACTED]

If a joint return, spouse's first name and initial: JILL T. Last name: BIDEN Spouse's social security number: [REDACTED]

Home address (number and street). If you have a P.O. box, see page 12. Apt. no. You must enter your SSN(s) above.

City, town or post office, state, and ZIP code. If you have a foreign address, see page 12. Checking a box below will not change your tax or refund.

Presidential Election Campaign  Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 12)  You  Spouse

**Filing Status**

1  Single

2  Married filing jointly (even if only one had income)

3  Married filing separately. Enter spouse's SSN above and full name here.

4  Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.

5  Qualifying widow(er) with dependent child (see page 14)

Check only one box.

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a

6b  Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) If qualifying child for child tax credit (see page 15)

Boxes checked on 6a and 6b: 2

No. of children on 6c who:

- lived with you
- did not live with you due to divorce or separation (see page 16)

Dependents on 6c not entered above

Add numbers on lines above: 2

d Total number of exemptions claimed: 2

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2: 7 248,754.

8a Taxable interest. Attach Schedule B if required: 8a 99.

b Tax-exempt interest. Do not include on line 8a: 8b

9a Ordinary dividends. Attach Schedule B if required: 9a

b Qualified dividends (see page 19): 9b

10 Taxable refunds, credits, or offsets of state and local income taxes: 10 0.

11 Alimony received: 11

12 Business income or (loss). Attach Schedule C or C-EZ: 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here: 13

14 Other gains or (losses). Attach Form 4797: 14

15a IRA distributions: 15a b Taxable amount: 15b

16a Pensions and annuities: 16a b Taxable amount: 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E: 17 71,000.

18 Farm income or (loss). Attach Schedule F: 18

19 Unemployment compensation: 19

20a Social security benefits: 20a b Taxable amount (see page 24): 20b

21 Other income. List type and amount (see page 24): 21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income: 22 319,853.

**Adjusted Gross Income**

23 Educator expenses (see page 26): 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ: 24

25 Health savings account deduction. Attach Form 8889: 25

26 Moving expenses. Attach Form 3903: 26

27 One-half of self-employment tax. Attach Schedule SE: 27

28 Self-employed SEP, SIMPLE, and qualified plans: 28

29 Self-employed health insurance deduction (see page 26): 29

30 Penalty on early withdrawal of savings: 30

31a Alimony paid b Recipient's SSN: 31a

32 IRA deduction (see page 27): 32

33 Student loan interest deduction (see page 30): 33

34 Tuition and fees deduction. Attach Form 8917: 34

35 Domestic production activities deduction. Attach Form 8903: 35

36 Add lines 23 through 31a and 32 through 35: 36

37 Subtract line 36 from line 22. This is your adjusted gross income: 37 319,853.

Tax and Credits

38 Amount from line 37 (adjusted gross income) 38 319,853.

39a Check  You were born before January 2, 1943,  Blind. Total boxes checked ... 39a 1  
 if:  Spouse was born before January 2, 1943,  Blind. checked ... 39b

b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here

40 Itemized deductions (from Schedule A) or your standard deduction (see left margin) 40 62,954.

41 Subtract line 40 from line 38 41 256,899.

42 If line 38 is \$117,300 or less, multiply \$3,400 by the total number of exemptions claimed on line 6d. If line 38 is over \$117,300, see the worksheet on page 33 42 3,627.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 253,272.

44 Tax. Check if any tax is from: a  Form(s) 8814 b  Form 4972 c  Form(s) 8889 44 62,780.

45 Alternative minimum tax. Attach Form 6251 45 2,721.

46 Add lines 44 and 45 46 65,501.

47 Credit for child and dependent care expenses. Attach Form 2441 47

48 Credit for the elderly or the disabled. Attach Schedule R 48

49 Education credits. Attach Form 8863 49

50 Residential energy credits. Attach Form 5695 50

51 Foreign tax credit. Attach Form 1116 if required 51

52 Child tax credit (see page 39). Attach Form 8901 if required 52

53 Retirement savings contributions credit. Attach Form 8880 53

54 Credits from: a  Form 8396 b  Form 8859 c  Form 8839 54

55 Other credits: a  Form 3800 b  Form 8801 c  Form 55

56 Add lines 47 through 55. These are your total credits 56

57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- 57 65,501.

Other Taxes

58 Self-employment tax. Attach Schedule SE 58

59 Unreported social security and Medicare tax from: a  Form 4137 b  Form 8919 59

60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 60

61 Advance earned income credit payments from Form(s) W-2, box 9 61

62 Household employment taxes. Attach Schedule H 62 772.

63 Add lines 57 through 62. This is your total tax 63 66,273.

Payments

64 Federal income tax withheld from Forms W-2 and 1099 64 42,516.

65 2007 estimated tax payments and amount applied from 2006 return 65 29,000.

66a Earned income credit (EIC) 66a

b Nontaxable combat pay election 66b

67 Excess social security and tier 1 RRTA tax withheld (see page 59) STMT 2 67 1,271.

68 Additional child tax credit. Attach Form 8812 68

69 Amount paid with request for extension to file (see page 59) 69

70 Payments from: a  Form 2439 b  Form 4136 c  Form 8885 70

71 Refundable credit for prior year minimum tax from Form 8801, line 27 71

72 Add lines 64, 65, 66a, and 67 through 71. These are your total payments 72 72,787.

Refund

73 If line 72 is more than line 63, subtract line 63 from line 72. This is the amount you overpaid 73 6,514.

74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here 74a 6,514.

b Routing number  c. Type:  Checking  Savings  Account number

75 Amount of line 73 you want applied to your 2008 estimated tax 75

Amount You Owe

76 Amount you owe. Subtract line 72 from line 63. For details on how to pay, see page 60 76

77 Estimated tax penalty (see page 61) 77 0.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 61)?  Yes. Complete the following.  No

Designee's name: PREPARER Phone no. Personal identification number (PIN)

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: \_\_\_\_\_ Date: \_\_\_\_\_ Your occupation: U.S. SENATOR Daytime phone number: \_\_\_\_\_

Spouse's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Spouse's occupation: TEACHER

Paid Preparer's Use Only

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN: P00035375

Firm's name (or yours if self-employed), address, and ZIP code: MORISON COGEN LLP EIN: 23-1406493

Phone no.:

**SCHEDULES A&B  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service  
Name(s) shown on Form 1040

**Schedule A - Itemized Deductions**  
(Schedule B is on page 2)

▶ Attach to Form 1040. ▶ See Instructions for Schedules A&B (Form 1040).

OMB No. 1545-0074

**2007**  
Attachment  
Sequence No. 07

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 page A-1).....	1			
2	Enter amount from Form 1040, line 38.....	2			
3	Multiply line 2 by 7.5% (.075).....	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-.....	4			
<b>Taxes You Paid</b>		<b>5 State and local (check only one box):</b>			
(See page A-2.)		a <input checked="" type="checkbox"/> Income taxes, or		5	14,912.
		b <input type="checkbox"/> General sales taxes		6	11,604.
6	Real estate taxes (see page A-5).....	6			
7	Personal property taxes.....	7			
8	Other taxes. List type and amount.....	8			
9	Add lines 5 through 8.....	9			26,516.
<b>Interest You Paid</b>		<b>10 Home mortgage interest and points reported to you on Form 1098</b>		10	38,712.
(See page A-5.)		<b>11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address</b>		11	
<b>Note.</b> Personal interest is not deductible.		12 Points not reported to you on Form 1098.....		12	
		13 Qualified mortgage insurance premiums (See page A-7).....		13	
		14 Investment interest. Attach Form 4952 if required. (See page A-7.).....		14	
		15 Add lines 10 through 14.....		15	38,712.
<b>Gifts to Charity</b>		<b>16 Gifts by cash or check.....</b>		16	595.
If you made a gift and got a benefit for it, see page A-8.		<b>17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500.....</b>		17	400.
		18 Carryover from prior year.....		18	
		19 Add lines 16 through 18.....		19	995.
<b>Casualty and Theft Losses</b>		<b>20 Casualty or theft loss(es). Attach Form 4684. (See page A-9.).....</b>		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		<b>21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.)</b>		21	
(See page A-9.)		22 Tax preparation fees.....		22	
		23 Other expenses - investment, safe deposit box, etc. List type and amount.....		23	
		24 Add lines 21 through 23.....		24	
		25 Enter amount from Form 1040, line 38.....		25	
		26 Multiply line 25 by 2% (.02).....		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-.....		27	
<b>Other Miscellaneous Deductions</b>		<b>28 Other - from list on page A-10. List type and amount</b>		28	
<b>Total Itemized Deductions</b>		<b>29 Is Form 1040, line 38, over \$156,400 (over \$78,200 if married filing separately)?</b>		29	62,954.
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.			
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.			
<b>30 If you elect to itemize deductions even though they are less than your standard deduction, check here</b>					

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

Your social security number

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

Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. 08

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 page B-1 and list this interest first. Also, show that buyer's social security number and address

Table with 2 columns: Name of payer, Amount. Rows include NEW CASTLE SCHOOL EMPLOYEES CU (73), U.S. SENATE FEDERAL CREDIT UNION (13), WILMINGTON SAVINGS FUND SOCIETY, FSB (13).

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.

Summary rows for Part I: 2 Add the amounts on line 1 (99), 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989, 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a (99).

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

Part II Ordinary Dividends

5 List name of payer

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.

Summary row for Part II: 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a

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

Part III Foreign Accounts and Trusts

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

Table with 3 columns: Question, Yes, No. Rows include 7a (Foreign account), 7b (Foreign country), 8 (Foreign trust).

727501 11-08-07

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**2007**

Attachment  
Sequence No. 13

Name(s) shown on return

Your social security number

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

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and location of each rental real estate property:	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:		Yes	No
	A	B	A	B
		<ul style="list-style-type: none"> <li>• 14 days or</li> <li>• 10% of the total days rented at fair rental value?</li> </ul> (See page E-3.)		

	Properties			Totals
	A	B	C	(Add columns A, B, and C.)
3 Rents received	3			3
4 Royalties received	4	71,000.		4 71,000.
<b>Expenses:</b>				
5 Advertising	5			
6 Auto and travel (see page E-4)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see page E-4)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Other (list) ▶	18			
19 Add lines 5 through 18	19			19
20 Depreciation expense or depletion (see page E-5)	20			20
21 Total expenses. Add lines 19 and 20	21			21
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	71,000.		22 71,000.
23 Deductible rental real estate loss. <b>Caution.</b> Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23			23
24 Income. Add positive amounts shown on line 22. Do not include any losses	24			24 71,000.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25			25 ( )
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			26 71,000.

## Alternative Minimum Tax - Individuals

▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

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

[REDACTED]

**Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	256,899.
2 Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3 Taxes from Schedule A (Form 1040), line 9	3	26,516.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If Form 1040, line 38, is over \$156,400 (over \$78,200 if married filing separately), enter the amount from line 11 of the Itemized Deductions Worksheet on page A-10 of the instructions for Schedule A (Form 1040)	6	-3,269.
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depletion (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Interest from specified private activity bonds exempt from the regular tax	11	
12 Qualified small business stock (7% of gain excluded under section 1202)	12	
13 Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16 Disposition of property (difference between AMT and regular tax gain or loss)	16	
17 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	
18 Passive activities (difference between AMT and regular tax income or loss)	18	
19 Loss limitations (difference between AMT and regular tax income or loss)	19	
20 Circulation costs (difference between regular tax and AMT)	20	
21 Long-term contracts (difference between AMT and regular tax income)	21	
22 Mining costs (difference between regular tax and AMT)	22	
23 Research and experimental costs (difference between regular tax and AMT)	23	
24 Income from certain installment sales before January 1, 1987	24	
25 Intangible drilling costs preference	25	
26 Other adjustments, including income-based related adjustments	26	
27 Alternative tax net operating loss deduction	27	
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$207,500, see instructions)	28	280,146.

**Part II Alternative Minimum Tax**

29 Exemption. (If this form is for a child under age 18, see instructions.) IF your filing status is... AND line 28 is not over... THEN enter on line 29... Single or head of household ..... \$112,500 ..... \$44,350 Married filing jointly or qualifying widow(er)..... 150,000 ..... 66,250 Married filing separately ..... 75,000 ..... 33,125 } <b>STMT 3</b>	29	33,713.
If line 28 is over the amount shown above for your filing status, see instructions.		
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	246,433.
31 • If you are filing Form 2555 or 2555-EZ, see page 8 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	65,501.
32 Alternative minimum tax foreign tax credit (see instructions)	32	
33 Tentative minimum tax. Subtract line 32 from line 31	33	65,501.
34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 51). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	62,780.
35 Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	2,721.

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions		36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40	Enter the smaller of line 36 or line 39		40
41	Subtract line 40 from line 36		41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		42
43	Enter: <ul style="list-style-type: none"> <li>• \$63,700 if married filing jointly or qualifying widow(er),</li> <li>• \$31,850 if single or married filing separately, or</li> <li>• \$42,650 if head of household.</li> </ul>	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Enter the smaller of line 36 or line 37	46	
47	Enter the smaller of line 45 or line 46	47	
48	Multiply line 47 by 5% (.05)		48
49	Subtract line 47 from line 46	49	
50	Multiply line 49 by 15% (.15)		50
If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 46 from line 40	51	
52	Multiply line 51 by 25% (.25)		52
53	Add lines 42, 48, 50, and 52		53
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		54
55	Enter the smaller of line 53 or line 54 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions		55

**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, 1040NR, 1040-SS, or 1041.  
▶ See separate instructions.

OMB No. 1545-1971

**2007**  
Attachment  
Sequence No. 44

Name of employer  <b>JOSEPH R. BIDEN, JR.</b>	Social security number <b>[REDACTED]</b> Employer identification number <b>51-0188032</b>
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**A** Did you pay any one household employee cash wages of \$1,500 or more in 2007? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.)

- Yes.** Skip lines B and C and go to line 1.  
 **No.** Go to line B.

**B** Did you withhold federal income tax during 2007 for any household employee?

- Yes.** Skip line C and go to line 5.  
 **No.** Go to line C.

**C** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2006 or 2007 to all household employees? (Do not count cash wages paid in 2006 or 2007 to your spouse, your child under age 21, or your parent.)

- No.** Stop. Do not file this schedule.  
 **Yes.** Skip lines 1-9 and go to line 10 on page 2. (Calendar year taxpayers having no household employees in 2007 do not have to complete this form for 2007.)

**Part 1 Social Security, Medicare, and Income Taxes**

1 Total cash wages subject to social security taxes (see page H-4) .....	1	4,800.	
2 Social security taxes. Multiply line 1 by 12.4% (.124) .....	2		595.
3 Total cash wages subject to Medicare taxes (see page H-4) .....	3	4,800.	
4 Medicare taxes. Multiply line 3 by 2.9% (.029) .....	4		139.
5 Federal income tax withheld, if any .....	5		
6 Total social security, Medicare, and income taxes. Add lines 2, 4, and 5 .....	6		734.
7 Advance earned income credit (EIC) payments, if any .....	7		
8 Net taxes (subtract line 7 from line 6) .....	8		734.

**9** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2006 or 2007 to all household employees? (Do not count cash wages paid in 2006 or 2007 to your spouse, your child under age 21, or your parent.)

- No.** Stop. Enter the amount from line 8 above on Form 1040, line 62. If you are not required to file Form 1040, see the line 9 instructions on page H-4.  
 **Yes.** Go to line 10 on page 2.

LHA For Privacy Act and Paperwork Reduction Act Notice, see page H-7 of the instructions.

Schedule H (Form 1040) 2007

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
10 Did you pay unemployment contributions to only one state? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 Did you pay all state unemployment contributions for 2007 by April 15, 2008? Fiscal year filers, see page H-4. ....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 State reporting number as shown on state unemployment tax return .....	58326-0	
	0% RATE	
15 Contributions paid to your state unemployment fund (see page H-5) .....	15	
16 Total cash wages subject to FUTA tax (see page H-5) .....	16	4,800.
17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 .....	17	38.

**Section B**

18 Complete all columns below that apply (if you need more space, see page H-5):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period		(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-	(i) Contributions paid to state unemployment fund
			From	To					

19 Totals .....	19	
20 Add columns (h) and (i) of line 19 .....	20	
21 Total cash wages subject to FUTA tax (see the line 16 instructions on page H-5) .....	21	
22 Multiply line 21 by 6.2% (.062) .....	22	
23 Multiply line 21 by 5.4% (.054) .....	23	
24 Enter the smaller of line 20 or line 23 .....	24	
25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26 .....	25	

**Part III Total Household Employment Taxes**

26 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0- .....	26	734.
27 Add line 17 (or line 25) and line 26 (see page H-5) .....	27	772.

28 Are you required to file Form 1040?  
 Yes. Stop. Enter the amount from line 27 above on Form 1040, line 62. Do not complete Part IV below.  
 No. You may have to complete Part IV. See page H-5 for details.

**Part IV Address and Signature - Complete this part only if required. See the line 28 instructions on page H-5.**

Address (number and street) or P.O. box if mail is not 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.

Employer's signature \_\_\_\_\_ Date \_\_\_\_\_

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 STATE OF DELAWARE	66,546.	8,014.	2,948.		4,632.	1,083.
T WIDENER UNIVERSITY	20,500.	1,435.	676.		1,271.	297.
T UNITED STATES SENATE	161,708.	33,067.	7,288.		6,045.	2,345.
TOTALS	248,754.	42,516.	10,912.		11,948.	3,725.

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



FORM 1040

EXCESS SOCIAL SECURITY TAX WORKSHEET

STATEMENT 2

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$6,045.00 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE . . . . .	7,316.	4,632.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 63 . . . . .		
3. ADD LINES 1 AND 2 . . . . .	7,316.	4,632.
4. SOCIAL SECURITY TAX LIMIT . . . . .	6,045.	6,045.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 67. . . . .	1,271.	0.



FORM 6251

EXEMPTION WORKSHEET

STATEMENT 3

1	ENTER: \$44,350 IF SINGLE OR HEAD OF HOUSEHOLD; \$66,250 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$33,125 IF MARRIED FILING SEPARATELY. . . . .	66,250.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28 . . . . .	280,146.
3	ENTER: \$112,500 IF SINGLE OR HEAD OF HOUSEHOLD; \$150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$75,000 IF MARRIED FILING SEPARATELY . . . . .	150,000.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0- . . . . .	130,146.
5	MULTIPLY LINE 4 BY 25% (.25). . . . .	32,537.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF THIS FORM IS FOR A CHILD UNDER AGE 18, GO TO LINE 7 BELOW. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	33,713.
7	CHILD'S MINIMUM EXEMPTION AMOUNT. . . . .	
8	ENTER THE CHILD'S EARNED INCOME, IF ANY . . . . .	
9	ADD LINES 7 AND 8 . . . . .	
10	ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30 . . . . .	