Form **1040** **U.S. Individual Income Tax Return** **2009** (99) IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 — OMB No. 1545-0074

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

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 14.: [redacted]	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 14.: WILMINGTON, DE [redacted]		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 14) ▶ [X] You [X] Spouse

Filing Status Check only one box.

1 [ ] Single
2 [X] 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 16)

Exemptions

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [X] Spouse

Boxes checked on 6a and 6b: 2

c Dependents:

(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 17)

If more than four dependents, see page 17 and check here ▶ [ ]

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

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	276,463.
8a	Taxable interest. Attach Schedule B if required		8a	1,135.
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 22)	9b		
10	Taxable refunds, credits, or offsets of state and local income taxes STMT 3 STMT 5		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	23.
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions — 15a — b Taxable amount		15b	
16a	Pensions and annuities — 16a 31,995. — b Taxable amount		16b	31,826.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation in excess of $2,400 per recipient (see page 27)		19	
20a	Social security benefits — 20a 27,923. — b Taxable amount (see page 27)		20b	23,735.
21	Other income. List type and amount (see page 29)		21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶		22	333,182.

Adjusted Gross Income

23	Educator expenses (see page 29)	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 30)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ▶	31a		
32	IRA deduction (see page 31)	32		
33	Student loan interest deduction (see page 34)	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	333,182.

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LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97.

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	333,182.
	39a	Check [X] You were born before January 2, 1945, [ ] Blind. / If: [ ] Spouse was born before January 2, 1945, [ ] Blind. Total boxes checked ▶ 39a 1		
Standard Deduction for - ● People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent.	b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b [ ]		
	40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	64,543.
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b [ ]		
	41	Subtract line 40a from line 38	41	268,639.
	42	Exemptions. If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37	42	5,645.
	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	262,994.
● All others: Single or Married filing separately, $5,700	44	Tax. Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972	44	64,609.
	45	Alternative minimum tax. Attach Form 6251	45	5,829.
Married filing jointly or Qualifying widow(er), $11,400	46	Add lines 44 and 45 ▶	46	70,438.
	47	Foreign tax credit. Attach Form 1116 if required (47)		
	48	Credit for child and dependent care expenses. Attach Form 2441 (48)		
	49	Education credits from Form 8863, line 29 (49)		
	50	Retirement savings contributions credit. Attach Form 8880 (50)		
Head of household, $8,350	51	Child tax credit (see page 42) (51)		
	52	Credits from Form: a [ ] 8396 b [ ] 8839 c [ ] 5695 (52)		
	53	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] (53)		
	54	Add lines 47 through 53. These are your total credits	54	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	55	70,438.
Other Taxes	56	Self-employment tax. Attach Schedule SE	56	
	57	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	57	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
	59	Additional taxes: a [ ] AEIC payments b [X] Household employment taxes. Attach Schedule H	59	709.
	60	Add lines 55 through 59. This is your total tax ▶	60	71,147.
Payments	61	Federal income tax withheld from Forms W-2 and 1099 (61) 65,577.		STATEMENT 9
	62	2009 estimated tax payments and amount applied from 2008 return (62)		
	63	Making work pay and government retiree credits. Attach Schedule M (63)		
If you have a qualifying child, attach Schedule EIC.	64a	Earned income credit (EIC) (64a)		
	b	Nontaxable combat pay election 64b		
	65	Additional child tax credit. Attach Form 8812 (65)		
	66	Refundable education credit from Form 8863, line 16 (66)		
	67	First-time homebuyer credit. Attach Form 5405 (67)		
	68	Amount paid with request for extension to file (see page 72) (68)		
	69	Excess social security and tier 1 RRTA tax withheld (see page 72) STMT 8 (69) 127.		
	70	Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885 (70)		
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments ▶	71	65,704.
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	
Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.	73a	Amount of line 72 you want refunded to you. If Form 8888 is attached, check here ▶ [ ]	73a	
	b	Routing number ▶ c Type: [ ] Checking [ ] Savings ▶ d Account number		
	74	Amount of line 72 you want applied to your 2010 estimated tax ▶ (74)		
Amount You Owe	75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 74 ▶	75	5,443.
	76	Estimated tax penalty (see page 74) (76)		

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see page 75)? [X] Yes. Complete the following. [ ] No

Designee's name ▶ WALTER H DEYHLE, CPA Phone no. ▶ [redacted] Personal identification number (PIN) ▶ [redacted]

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.

Joint return? See page 15. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Joseph R Biden	4-12-10	VICE PRESIDENT	
Spouse's signature. If a joint return, both must sign.	**Date**	**Spouse's occupation**	
Jill T. Biden	4-12-10	TEACHER	

Paid Preparer's Use Only

Preparer's signature ▶ Walter H Deyhle CPA	Date 4/12/10	Check if self-employed [ ]	Preparer's SSN or PTIN [redacted]
Firm's name (or yours if self-employed), address, and ZIP code ▶ GELMAN, ROSENBERG & FREEDMAN 4550 MONTGOMERY AVE., SUITE 650 NORTH BETHESDA, MARYLAND 20814-2930		EIN	
		Phone	[redacted]

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 07

Name(s) shown on Form 1040: JOSEPH R BIDEN JR. & JILL T BIDEN

Your social security number: [redacted]

Medical and Dental Expenses		**Caution.** 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
Taxes You Paid (See page A-2.)	5	State and local (check only one box): a [X] Income taxes, or b [ ] General sales taxes — SEE STATEMENT 10	5	17,718.	
	6	Real estate taxes (See page A-5.)	6	13,320.	
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8			9 31,038.
Interest You Paid (See page A-6.)	10	Home mortgage interest and points reported to you on Form 1098	10	30,349.	
	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-7 and show that person's name, identifying no., and address ▶	11		
Note. 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-8.)	14		
	15	Add lines 10 through 14			15 30,349.
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16	Gifts by cash or check — SEE STATEMENT 11	16	3,920.	
	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	17	900.	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18			19 4,820.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)			20
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶	21		
	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
Other Miscellaneous Deductions	28	Other - from list on page A-11. List type and amount ▶			28
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? [ ] **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 40a. [X] **Yes.** Your deduction may be limited. See page A-11 for the amount to enter. — STMT 12 ▶			29 64,543.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]			

LHA 919501 11-04-09 **For Paperwork Reduction Act Notice, see Form 1040 Instructions.** **Schedule A (Form 1040) 2009**

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SCHEDULE B
(Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040. ▶ See instructions.

OMB No. 1545-0074
2009
Attachment Sequence No. 08

Name(s) shown on return: JOSEPH R BIDEN JR. & JILL T BIDEN

Your social security number: [redacted]

Part I Interest

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.

		Amount
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 ▶		
NEW CASTLE COUNTY SCHOOL EFCU	1	43.
US SENATE FEDERAL CREDIT UNION	1	12.
WILMINGTON SAVINGS FUND	1	99.
WILMINGTON SAVINGS FUND	1	981.
2 Add the amounts on line 1	2	1,135.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	1,135.

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

Part II Ordinary Dividends

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.

		Amount
5 List name of payer ▶	5	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	

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; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		X
b If "Yes," enter the name of the foreign country ▶		
8 During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		X

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10-20-09

LHA For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions. Schedule B (Form 1040A or 1040) 2009

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SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074
2009
Attachment Sequence No. 12

Name(s) shown on return: JOSEPH R BIDEN JR. & JILL T BIDEN

Your social security number: [redacted]

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
1	2 SHS REVLON INC	VARIOUS	12/29/09	23.		23.

2	Enter your short-term totals, if any, from Schedule D-1, line 2	2		
3	**Total short-term sales price amounts.** Add lines 1 and 2 in column (d)	3	23.	
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4
5	Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5
6	Short-term capital loss carryover. Enter the amount, if any, from line 10 of your **Capital Loss Carryover Worksheet** in the instructions			6 ( )
7	**Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (f)			7 23.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
8						

9	Enter your long-term totals, if any, from Schedule D-1, line 9	9		
10	**Total long-term sales price amounts.** Add lines 8 and 9 in column (d)	10		
11	Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11
12	Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12
13	Capital gain distributions			13
14	Long-term capital loss carryover. Enter the amount, if any, from line 15 of your **Capital Loss Carryover Worksheet** in the instructions			14 ( )
15	**Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (f). Then go to Part III on page 2			15

LHA **For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.**

Schedule D (Form 1040) 2009

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Part III Summary

16	Combine lines 7 and 15 and enter the result	16	23.
	If line 16 is: • A **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • A **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • **Zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☒ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the instructions for Form 1040 (or in the instructions for Form 1040NR). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 39 of the instructions for Form 1040 (or in the instructions for Form 1040NR). ☒ **No.** Complete the rest of Form 1040 or Form 1040NR.		

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2009

Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR: JOSEPH R BIDEN JR. & JILL T BIDEN

Your social security number: [redacted]

Part I Alternative Minimum Taxable Income

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 6), and go to line 7. (If less than zero, enter as a negative amount.)	1	268,639.
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), lines 5, 6, and 8	3	31,038.
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 $166,800 (over $83,400 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-11 of the instructions for Schedule A (Form 1040)	6	-1,664.
7 If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 20 from that schedule	7	
8 Tax refund from Form 1040, line 10 or line 21	8	
9 Investment interest expense (difference between regular tax and AMT)	9	
10 Depletion (difference between regular tax and AMT)	10	
11 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	11	
12 Alternative tax net operating loss deduction	12	
13 Interest from specified private activity bonds exempt from the regular tax	13	
14 Qualified small business stock (7% of gain excluded under section 1202)	14	
15 Exercise of incentive stock options (excess of AMT income over regular tax income)	15	
16 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	16	
17 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	17	
18 Disposition of property (difference between AMT and regular tax gain or loss)	18	
19 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	19	
20 Passive activities (difference between AMT and regular tax income or loss)	20	
21 Loss limitations (difference between AMT and regular tax income or loss)	21	
22 Circulation costs (difference between regular tax and AMT)	22	
23 Long-term contracts (difference between AMT and regular tax income)	23	
24 Mining costs (difference between regular tax and AMT)	24	
25 Research and experimental costs (difference between regular tax and AMT)	25	
26 Income from certain installment sales before January 1, 1987	26	
27 Intangible drilling costs preference	27	
28 Other adjustments, including income-based related adjustments	28	
29 **Alternative minimum taxable income.** Combine lines 1 through 28. (If married filing separately and line 29 is more than $216,900, see instructions.)	29	298,013.

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2009, see instructions.)

IF your filing status is ...	AND line 29 is not over ...	THEN enter on line 30 ...
Single or head of household	$112,500	$46,700
Married filing jointly or qualifying widow(er)	150,000	70,950
Married filing separately	75,000	35,475

STMT 13 — 30: 33,947.

If line 29 is over the amount shown above for your filing status, see instructions.

31 Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 36 and skip the rest of Part II	31	264,066.
32 • If you are filing Form 2555 or 2555-EZ, see page 9 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 31 is $175,000 or less ($87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	32	70,438.
33 Alternative minimum tax foreign tax credit (see instructions)	33	
34 Tentative minimum tax. Subtract line 33 from line 32	34	70,438.
35 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	35	64,609.
36 AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	5,829.

919481 12-11-09 LHA **For Paperwork Reduction Act Notice, see instructions.** Form **6251** (2009)

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Part III Tax Computation Using Maximum Capital Gains Rates

37	Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions		37	
38	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	38		
39	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	39		
40	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, 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	40		
41	Enter the **smaller** of line 37 or line 40		41	
42	Subtract line 41 from line 37		42	
43	If line 42 is $175,000 or less ($87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶		43	
44	Enter: • $67,900 if married filing jointly or qualifying widow(er), • $33,950 if single or married filing separately, or • $45,500 if head of household.	44		
45	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-	45		
46	Subtract line 45 from line 44. If zero or less, enter -0-	46		
47	Enter the **smaller** of line 37 or line 38	47		
48	Enter the **smaller** of line 46 or line 47	48		
49	Subtract line 48 from line 47	49		
50	Multiply line 49 by 15% (.15) ▶		50	
	If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.			
51	Subtract line 47 from line 41	51		
52	Multiply line 51 by 25% (.25) ▶		52	
53	Add lines 43, 50, and 52		53	
54	If line 37 is $175,000 or less ($87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 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 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions		55	

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

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

2009

Attachment Sequence No. 44

Name of employer

JOSEPH R BIDEN JR. & JILL T BIDEN

Social security number [redacted]

Employer identification number [redacted]

A Did you pay **any one** household employee cash wages of $1,700 or more in 2009? (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-4 before you answer this question.)

[X] **Yes.** Skip lines B and C and go to line 1.
[ ] **No.** Go to line B.

B Did you withhold federal income tax during 2009 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 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 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 2009 **do not** have to complete this form for 2009.)

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security taxes (see page H-4)	1	4,400.	
2	Social security taxes. Multiply line 1 by 12.4% (.124)		2	546.
3	Total cash wages subject to Medicare taxes (see page H-4)	3	4,400.	
4	Medicare taxes. Multiply line 3 by 2.9% (.029)		4	128.
5	Federal income tax withheld, if any		5	
6	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, and 5		6	674.
7	Advance earned income credit (EIC) payments, if any		7	
8	**Net taxes** (subtract line 7 from line 6)		8	674.

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2008 or 2009 to **all** household employees? (**Do not** count cash wages paid in 2008 or 2009 to your spouse, your child under age 21, or your parent.)

[ ] **No.** **Stop.** Include the amount from line 8 above on Form 1040, line 59, and check box **b** on that line. If you are not required to file Form 1040, see the line 9 instructions on page H-4.

[X] **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) 2009**

910351
11-24-09

4100412 745960 54742 2009.03041 BIDEN JR.. JOSEPH R 54742 1

Part II Federal Unemployment (FUTA) Tax

		Yes	No
10 Did you pay unemployment contributions to only one state? (If you paid contributions to Michigan, check "No.")	10	X	
11 Did you pay all state unemployment contributions for 2009 by April 15, 2010? Fiscal year filers, see page H-5	11	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	X	

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 ▶ [redacted]

15 Contributions paid to your state unemployment fund (see page H-5) 15 13.

16 Total cash wages subject to FUTA tax (see page H-5) 16 4,400.

17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 17 35.

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 From	(d) To	(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

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
(Michigan employers must use the worksheet in the separate instructions and check here) ☐ 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- 26 674.

27 Add line 17 (or line 25) and line 26 (see page H-5) 27 709.

28 Are you required to file Form 1040?

☒ **Yes.** **Stop.** Include the amount from line 27 above on Form 1040, line 59, and check box b on that line. **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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Employer's signature ▶ Date

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶			EIN
				Phone no.

Form **8283**
(Rev. December 2006)
Department of the Treasury
Internal Revenue Service

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over $500 for all contributed property.
▶ See separate instructions.

OMB. No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return: JOSEPH R BIDEN JR. & JILL T BIDEN

Identifying number: [redacted]

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of $5,000 or Less and Certain Publicly Traded Securities - List in this section only items (or groups of similar items) for which you claimed a deduction of $5,000 or less. Also, list certain publicly traded securities even if the deduction is more than $5,000 (see instructions).

Part I **Information on Donated Property** - If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	GOODWILL OF DELAWARE & DELAWARE COUNTY 300 EAST LEA BOULEV, WILMINGTON, DE 19802	CLOTHING, HOUSEHOLD GOODS
B	GOODWILL OF DELAWARE & DELAWARE COUNTY 300 EAST LEA BOULEV, WILMINGTON, DE 19802	CLOTHING, SHOES, DISHES, FURNITURE
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is $500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	05/26/09	VAR.	PURCHASE		200.	THRIFT SHOP VALUE
B	12/21/09	VAR.	PURCHASE		700.	THRIFT SHOP VALUE
C						
D						
E						

Part II **Partial Interests and Restricted Use Property** - Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ .
If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ _____ .
(2) For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

		Yes	No
3 a	Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?		
b	Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?		
c	Is there a restriction limiting the donated property for a particular use?		

LHA **For Paperwork Reduction Act Notice, see separate instructions.** Form **8283** (Rev. 12-2006)

919931 04-24-09

FORM 1040 PENSIONS AND ANNUITIES STATEMENT 1

OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	31,995.	
NONTAXABLE AMOUNT	169.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		31,826.
TOTAL INCLUDED IN FORM 1040, LINE 16B		31,826.

FORM 1040 SOCIAL SECURITY BENEFITS WORKSHEET STATEMENT 2

CHECK ONLY ONE BOX:
A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE AT ANY TIME DURING 2009
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2009

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 20A.	27,923.
	IF YOU CHECKED BOX B: TAXPAYER AMOUNT . . 27,923. SPOUSE AMOUNT . . .	
2.	ENTER ONE HALF OF LINE 1	13,962.
3.	ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 14, 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099	309,447.
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.	323,409.
6.	ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32, AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED LINE NEXT TO LINE 36.	0.
7.	SUBTRACT LINE 6 FROM LINE 5	323,409.
8.	ENTER: $25,000 IF YOU CHECKED BOX A OR D, OR $32,000 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 20B. IF YOU ARE MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR SPOUSE FOR ALL OF 2009, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 20A. [X] YES. SUBTRACT LINE 8 FROM LINE 7	291,409.
10.	ENTER $9,000 IF YOU CHECKED BOX A OR D, $12,000 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-.	279,409.
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-	237,498.
16.	ADD LINES 14 AND 15.	243,498.
17.	MULTIPLY LINE 1 BY 85% (.85)	23,735.
18.	TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B	23,735.

FORM 1040 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 3

	2008	2007	2006
	DELAWARE		
GROSS STATE/LOCAL INC TAX REFUNDS	631.		
LESS: TAX PAID IN FOLLOWING YEAR	31.		
NET TAX REFUNDS DELAWARE	600.		
TOTAL NET TAX REFUNDS	600.		

FORM 1040 PERSONAL EXEMPTION WORKSHEET STATEMENT 4

1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
   NO. STOP. MULTIPLY $3,650 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
   YES. CONTINUE
2. MULTIPLY $3,650 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D . . . . . 7,300.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 . . 333,182.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS . . 250,200.

SINGLE	$166,800
MARRIED FILING JOINTLY OR WIDOW(ER)	$250,200
MARRIED FILING SEPARATELY	$125,100
HEAD OF HOUSEHOLD	$208,500

5. SUBTRACT LINE 4 FROM LINE 3 . . . . . 82,982.
6. IS LINE 5 MORE THAN $122,500 ($61,250 IF MARRIED FILING SEPARATELY)?
   [ ] YES. MULTIPLY $2,433 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D. ENTER THE RESULT HERE AND ON FORM 1040, LINE 42. DO NOT COMPLETE THE REST OF THIS WORKSHEET.
   [X] NO. DIVIDE LINE 5 BY $2,500 ($1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1) . . . . . 34.
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL 0.68
8. MULTIPLY LINE 2 BY LINE 7 . . . . . 4,964.
9. DIVIDE LINE 8 BY 3 . . . . . 1,655.
10. SUBTRACT LINE 9 FROM LINE 2. TOTAL TO FORM 1040, LINE 42. 5,645.

FORM 1040 TAXABLE STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 5

	2008	2007	2006
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	600.		
LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION	600.		
1 NET REFUNDS FOR RECALCULATION			
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	62,710.		
3 DEDUCTION NOT SUBJ TO PHASEOUT			
4 NET REFUNDS FROM LINE 1			
5 LINE 2 MINUS LINES 3 AND 4	62,710.		
6 MULT LN 5 BY APPL SEC. 68 PCT	16,723.		
7 PRIOR YEAR AGI	269,256.		
8 ITEM. DED. PHASEOUT THRESHOLD	159,950.		
9 SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	109,306.		
10 MULT LN 9 BY APPL SEC. 68 PCT	1,093.		
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	61,617.		
12 ITEM DED. NOT SUBJ TO PHASEOUT			
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	61,617.		
13B PRIOR YR. STD. DED. AVAILABLE	12,950.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	61,617.		
15 SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14			
16 TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)			
17 ALLOWABLE PRIOR YR. ITEM. DED.	61,617.		
18 PRIOR YEAR STD. DED. AVAILABLE	12,950.		
19 SUBTRACT LINE 18 FROM LINE 17	48,667.		
20 LESSER OF LINE 16 OR LINE 19			
21 PRIOR YEAR TAXABLE INCOME	201,199.		
22 AMOUNT TO INCLUDE ON FORM 1040, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2006			
TOTAL TO FORM 1040, LINE 10			0.

JOSEPH R BIDEN JR, & JILL T BIDEN [redacted]

FORM 1040 REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 6

	2008	STATE REFUND	AMOUNT SUBTRACTED FROM TAXABLE REFUND
	DELAWARE		
STATE TAX PAID IN FOLLOW YEAR	580. X	631. =	31.
TOTAL STATE TAX PAID 2008	11,795.		

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 7

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	UNITED STATES SENATE	218,274.	48,345.	15,255.		6,622.	3,165.
T	WIDENER UNIV	2,050.	141.	68.		127.	30.
S	STATE OF DELAWARE	13,653.	2,598.	701.		864.	202.
S	NORTHERN VIRGINIA COMMUNITY COLLEGE	42,486.	5,169.			2,635.	616.
	TOTALS	276,463.	56,253.	16,024.		10248.	4,013.

FORM 1040 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 8

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $6,621.60 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	6,749.	3,499.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 60		
3. ADD LINES 1 AND 2	6,749.	3,499.
4. SOCIAL SECURITY TAX LIMIT	6,622.	6,622.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 69.	127.	0.

FORM 1040 FEDERAL INCOME TAX WITHHELD STATEMENT 9

T S -	DESCRIPTION	AMOUNT
T	UNITED STATES SENATE	48,345.
T	WIDENER UNIV	141.
S	STATE OF DELAWARE	2,598.
S	NORTHERN VIRGINIA COMMUNITY COLLEGE	5,169.
S	OFFICE OF PENSIONS	2,343.
T	WITHHOLDING FROM FORM 1099-SSA	6,981.
	TOTAL TO FORM 1040, LINE 61	65,577.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 10

DESCRIPTION	AMOUNT
OFFICE OF PENSIONS	1,145.
UNITED STATES SENATE	15,255.
WIDENER UNIV	68.
STATE OF DELAWARE	701.
DELAWARE PRIOR YEAR ESTIMATE PAYMENTS - TAXPAYER	290.
DELAWARE PRIOR YEAR ESTIMATE PAYMENTS - SPOUSE	290.
REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS	-31.
TOTAL TO SCHEDULE A, LINE 5	17,718.

SCHEDULE A CASH CONTRIBUTIONS STATEMENT 11

DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
NATIONAL GUARD SUMMER CAMP	500.	
WESTMINSTER PRESBYTERIAN	340.	
BRAIN TUMOR ASSOCIATION	300.	
U OF PENN	300.	
WELLNESS COMMUNITY	100.	
BIDEN BREAST HEALTH INITIATIVE	300.	
GREATER PHILA CULTURAL ALLIANCE	200.	
ALS ASSOCIATION OF GREATER PHILADELPHIA	300.	
KELLY-HEINZ GRUDNER BRAIN TUMOR FOUNDATION	300.	
JEWISH FEDERATION OF DELAWARE	100.	
ST. FRANCIS FOUNDATION	140.	
CLINTON/BUSH HAITI RELIEF	500.	
PARTNERS IN HEALTH HAITI RELIEF	500.	
UNITED WAY	40.	
SUBTOTALS	3,920.	
TOTAL TO SCHEDULE A, LINE 16		3,920.

SCHEDULE A — ITEMIZED DEDUCTIONS WORKSHEET — STATEMENT 12

1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28		66,207.
2.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28.		0.
3.	IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1		66,207.
4.	MULTIPLY LINE 3 BY 80% (.80).	52,966.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38. . .	333,182.	
6.	ENTER: $166,800 ($83,400 IF MARRIED FILING SEPARATELY)	166,800.	
7.	IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5	166,382.	
8.	MULTIPLY LINE 7 BY 3% (.03)	4,991.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8		4,991.
10.	DIVIDE LINE 9 BY 1.5		3,327.
11.	SUBTRACT LINE 10 FROM LINE 9		1,664.
12.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29		64,543.

FORM 6251 EXEMPTION WORKSHEET STATEMENT 13

1	ENTER: $46,700 IF SINGLE OR HEAD OF HOUSEHOLD; $70,950 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $35,475 IF MARRIED FILING SEPARATELY.		70,950.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 29	298,013.	
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-	148,013.	
5	MULTIPLY LINE 4 BY 25% (.25).		37,003.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 30, AND GO TO FORM 6251, LINE 31		33,947.
7	MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24. .		
8	ENTER YOUR 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 30, AND GO TO FORM 6251, LINE 31		

2009 R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

or Fiscal year beginning _____ and ending _____

ATTACH LABEL HERE

Your Social Security No. [redacted] | Spouse's Social Security No. [redacted]

Your Last Name, First Name and Middle Initial — Jr., Sr., III., etc.

BIDEN JOSEPH R JR

Spouse's Last Name, Spouse's First Name — Jr., Sr., III., etc.

BIDEN JILL T

Present Home Address (Number and Street) — Apt. #

[redacted]

City, State, ZIP Code

WILMINGTON, DE [redacted]

[redacted]

FILING STATUS (MUST CHECK ONE)

1. [ ] Single, Divorced, Widow(er)
2. [ ] Joint
3. [ ] Married & Filing Separate Forms
4. [X] Married & Filing Combined Separate on this form
5. [ ] Head of Household

Form DE2210 Attached [ ]

If you were a part-year resident in 2009, give the dates you resided in Delaware. From ___ ___ 2009 To ___ ___ 2009 (Month Day / Month Day)

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.		Column A	Column B
1. DELAWARE ADJUSTED GROSS INCOME. Enter amount from Page 2, Line 41	1	87,111.	220,324.
2a. If you elect the DELAWARE STANDARD DEDUCTION check here [ ] Filing Statuses 1, 3 & 5 Enter $3250 in Column B; Filing Status 4 Enter $3250 in Column A and in Column B; Filing Status 2 Enter $6500 in Column B			
If you elect the DELAWARE ITEMIZED DEDUCTIONS check here [X]			
b. Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from Page 2, Line 47 in Column B; Filing status 4 enter Itemized Deductions from Page 2, Line 47 in Columns A and B	2	24,298.	22,972.
3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES) Column A - If SPOUSE was 65 or over [ ] Blind [ ] Column B - If YOU were 65 or over [ ] Blind [ ]			
Multiply the number of boxes checked above 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	3		
4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here	4	24,298.	22,972.
5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount	5	62,813.	197,352.
6. Tax Liability from Tax Rate Table/Schedule — Column A: 3,111. Column B: 11,116.	6		
7. Tax on Lump Sum Distribution (Form 329)	7		
8. TOTAL TAX - Add Lines 6 and 7 and enter here ▶	8	3,111.	11,116.
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.			
9a. Enter number of exemptions claimed on Federal return 2 x $110	9a	110.	110.
On Line 9a, enter the number of exemptions for: Column A [1] Column B [1]			
9b. CHECK BOX(ES) Spouse 60 or over (Column A) [ ] Self 60 or over (Column B) [X]			
Enter number of boxes checked on Line 9b. 1 x $110	9b		110.
10. Tax Imposed by State of STMT 1. (Must attach copy of DE Schedule I and other state return)	10	1,477.	
11. Vol. Firefighter Co. # - Spouse (Column A) _____ Self (Column B) _____. Enter credit amount	11		
12. Other Non-Refundable Credits (see instructions)	12		
13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)	13		
14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation	14		
15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here	15	1,587.	220.
16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)	16	1,524.	10,896.
17. Delaware Tax Withheld (Attach W2s/1099s) — Column A: 1,846. Column B: 15,323.	17		
18. 2009 Estimated Tax Paid & Payments with Extensions	18		
19. S Corporation Payments Form 1100S/A-1 Required	19		
20. TOTAL Refundable Credits. Add Lines 17, 18 and 19 and enter here ▶	20	1,846.	15,323.
21. BALANCE DUE. If Line 16 is greater than Line 20, subtract 20 from 16 and enter here ▶	21		
22. OVERPAYMENT. If Line 20 is greater than Line 16, subtract 16 from 20 and enter here ▶	22	322.	4,427.
23. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III	23		
24. AMOUNT OF LINE 22 TO BE APPLIED TO 2010 ESTIMATED TAX ACCOUNT ENTER ▶	24		
25. PENALTIES AND INTEREST DUE. If Line 21 is greater than $400, see estimated tax instructions ENTER ▶	25		
26. NET BALANCE DUE (For Filing Status 4, see instructions, Page 9) For all other filing statuses, enter Line 21 plus Lines 23 and 25 PAY IN FULL ▶	26		
27. NET REFUND (For Filing Status 4, see instructions, Page 9) ZERO DUE/TO BE REFUNDED ▶ For all other filing statuses, subtract Lines 23, 24 and 25 from Line 22	27		4,749.

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

[redacted]

942001
11-19-09

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See instructions.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME		Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
SECTION A - ADDITIONS (+)			
28. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4	28	89,111.	244,071.
29. Interest on State & Local obligations other than Delaware	29		
30. Fiduciary adjustment, oil depletion	30		
31. TOTAL - Add Lines 29 and 30	31		
32. Subtotal. Add Lines 28 and 31	32	89,111.	244,071.
SECTION B - SUBTRACTIONS (-)			
33. Interest received on U.S. Obligations	33		
34. Pension/Retirement Exclusions (For a definition of eligible income, see instructions)	34	2,000.	12.
35. Delaware State tax refund, Delaware Lottery, fiduciary adjustment, work opportunity tax credit, Travelink Program, Delaware NOL Carry forward. - please see instructions	35		
36. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.)	*36		23,735.
37. SUBTOTAL. Add Lines 33, 34, 35 and 36 and enter here * STMT 2	37	2,000.	23,747.
38. Subtotal. Subtract Line 37 from Line 32	38	87,111.	220,324.
39. Exclusion for certain persons 60 and over or disabled (See instructions)	39		
40. TOTAL - Add Lines 37 and 39	40	2,000.	23,747.
41. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 40 from Line 32. Enter here and on Page 1, Line 1	41	87,111.	220,324.
SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If Columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.			
42. Enter total Itemized Deductions from Schedule A, Federal Form 1040, Line 29 STMT 3	42	26,366.	38,177.
43. Enter Foreign Taxes Paid (See instructions)	43		
44. Enter Charitable Mileage Deduction (See Instructions)	44		
45. SUBTOTAL. - Add Lines 42, 43, and 44 and enter here	45	26,366.	38,177.
46a. Enter State Income Tax Included in Line 42 above (See Instructions)	46a	2,068.	15,205.
46b. Enter Form 700 Tax Credit Adjustment (See Instructions)	46b		
47. TOTAL - Subtract Line 46a and 46b from Line 45. Enter here and on Page 1, Line 2 (See Instructions)	47	24,298.	22,972.

SECTION D - DIRECT DEPOSIT INFORMATION If you would like your refund deposited directly to your checking or savings account, complete boxes a, b, c and d below. See instructions for details.

a. Routing Number _____ b. Type: ☐ Checking ☐ Savings

c. Account Number _____

d. Is this refund going to or through an account that is located outside of the United States? ☐ Yes ☐ No

Note: If your refund is adjusted by $100.00 or more, a paper check will be issued and mailed to the address on your return.

DATE OF DEATH	
Column A SPOUSE	Column B TAXPAYER
/ / Month Day Year	/ / Month Day Year

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.

Your Signature [signature]	Date 4-12-10	Signature of Paid Preparer [signature] CPA	Date 4/12/10
Spouse's Signature (if filing joint or combined return) [signature]	Date 4-12-10	Address-ZIP Code GELMAN, ROSENBERG & FREEDMAN BETHESDA, MARYLAND 20814-2930	
Home Phone	Business Phone	Business Phone [redacted]	EIN, SSN OR PTIN [redacted]
E-Mail Address		E-Mail Address [redacted]	

If a 2D barcode (black and white box) appears in the upper right hand corner of page 1 of this form, send the return to one of the following addresses:

MAKE CHECKS PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8753, WILMINGTON, DELAWARE 19899-8753
MAIL REFUND DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8710, WILMINGTON, DELAWARE 19899-8710
MAIL ZERO DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8711, WILMINGTON, DELAWARE 19899-8711

If a 2D barcode (black and white box) DOES NOT appear in the upper right hand corner of page 1 of this form, send the return to one of the following addresses:

MAKE CHECKS PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 508, WILMINGTON, DELAWARE 19899-0508
MAIL REFUND DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8765, WILMINGTON, DELAWARE 19899-8765
MAIL ZERO DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8711, WILMINGTON, DELAWARE 19899-8711

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

942011
11-19-09 (Rev 10/21/09) (VENDOR ID # 1019)

[redacted]

2009 DELAWARE RESIDENT SCHEDULES

Name(s): JOSEPH R BIDEN JR. & JILL T BIDEN Social Security Number: [redacted]

COLUMNS: Column A is reserved for the spouse of those couples choosing filing status 4. (Reconcile your Federal totals to the appropriate individual. See Page 9 worksheet.) Taxpayers using filing statuses 1, 2, 3, or 5 are to complete Column B only.

DE SCHEDULE I - CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE

See the instructions and complete the worksheet on Page 7 prior to completing DE Schedule I.

		Filing Status 4 ONLY Spouse Information COLUMN A	All other filings statuses You or You plus Spouse COLUMN B
Enter the credit in **HIGHEST** to **LOWEST** amount order.			
1. Tax imposed by State of VA (enter 2 character state name)	1	1,477.	
2. Tax imposed by State of ____ (enter 2 character state name)	2		
3. Tax imposed by State of ____ (enter 2 character state name)	3		
4. Tax imposed by State of ____ (enter 2 character state name)	4		
5. Tax imposed by State of ____ (enter 2 character state name)	5		
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. **You must attach a copy of the other state return(s) with your Delaware tax return**	6	1,477.	

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

Complete the Earned Income Tax Credit for each child YOU CLAIMED the Earned Income Credit for on your federal return.

Qualifying Child Information		CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name)	7			
8. Child's SSN	8			
9. Child's Year of Birth	9			

10. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B)	10	
11. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 41a; Form 1040 EZ, Line 9a	11	
12. Delaware EITC Percentage (20%)	12	.20
13. **Multiply Line 11 by Line 12**	13	
14. Enter the Smaller of Line 10 or Line 13 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14	14	

See the instructions on Page 8 for ALL required documentation to attach.

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS

See Page 13 for a description of each worthwhile fund listed below.

15. A. Non-Game Wildlife		F. Organ Donations		K. Mult. Sclerosis Soc.	
B. U.S. Olympics		G. Diabetes Educ.		L. Ovarian Cancer Fund	
C. Emergency Housing		H. Veteran's Home		M. 21st Fund for Children	
D. Children's Trust		I. DE National Guard			
E. Breast Cancer Educ.		J. Juv. Diabetes Fund			

Enter the total Contribution amount here and on EZ Return, Line 19 or Resident Return, Line 23 ..... 15 [ ]

This page MUST be sent in with your Delaware return if any of the schedules (above) are completed.

(Rev 11/24/09)

942012
11-24-09

[redacted]

JOSEPH R BIDEN JR. & JILL T BIDEN [redacted]

DE 200-01	CREDIT FOR TAX IMPOSED BY OTHER STATE	STATEMENT 1

STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1)		87,111.
VIRGINIA ADJUSTED GROSS INCOME		42,486.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)		3,111.
TAX IMPOSED BY STATE OF VIRGINIA		1,477.
"PERCENTAGE FACTOR"	= OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
	= 42,486. / 87,111.	.487723
"PRO-RATA TAX"	= DELAWARE TAX TIMES PERCENTAGE FACTOR	
	= 3,111. X .487723	1,517.
AMOUNT OF CREDIT	= LESSER OF: (A) DELAWARE TAX	
	(B) TAX IMPOSED BY OTHER STATE	
	(C) PRO-RATA TAX	
AMOUNT OF CREDIT, STATE OF VIRGINIA		1,477.
TOTAL TO FORM 200-01, PAGE 1, LINE 10		1,477.

DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST	STATEMENT 2

DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	0.	23,735.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	0.	23,735.

)E 200-01 DELAWARE ITEMIZED DEDUCTION WORKSHEET STATEMENT 3

	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4.			
B. TOTAL TAXES, SCHEDULE A, LINE 9 . . .	8,781.	22,257.	31,038.
C. INTEREST PAID, SCHEDULE A, LINE 15 .	15,174.	15,175.	30,349.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19 .	2,860.	1,960.	4,820.
E. CASUALTY & THEFT, SCHEDULE A, LN 20 .			
F. MISCELLANEOUS, SCHEDULE A, LINE 27 .			
G. OTHER MISC., SCHEDULE A, LINE 28 . .			
1. TOTAL ITEMIZED DEDUCTIONS	26,815.	39,392.	66,207.
2. ENTER AMOUNT FROM 1040, LN 38	89,111.	244,071.	333,182.
3. LIMITED ITEMIZED DEDUCTIONS DISSALLOWED.	449.	1,215.	1,664.
4. TOTAL ITEMIZED DEDUCTION. SUBTRACT LINE 3 FROM LINE 1.	26,366.	38,177.	64,543.
:OTAL TO FORM 200-01, PAGE 2, LINE 42	26,366.	38,177.	

FOR DELAWARE PURPOSES

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

OMB No. 1545-0074

2009

Attachment Sequence No. 07

Name(s) shown on Form 1040: JOSEPH R BIDEN JR. & JILL T BIDEN

Your social security number: [redacted]

Medical and Dental Expenses		Caution. 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	
Taxes You Paid (See page A-2.)	5	State and local (check only one box): a [X] Income taxes, or b [ ] General sales taxes	5	17,718.	
	6	Real estate taxes (See page A-5.)	6	13,320.	
	7	New motor vehicle taxes from line 11 of the worksheet on page 2. Skip this line if you checked box 5b	7		
	8	Other taxes. List type and amount ▶	8		
	9	Add lines 5 through 8		9	31,038.
Interest You Paid (See page A-6.)	10	Home mortgage interest and points reported to you on Form 1098	10	30,349.	
	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-7 and show that person's name, identifying no., and address ▶	11		
Note. 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-8.)	14		
	15	Add lines 10 through 14		15	30,349.
Gifts to Charity If you made a gift and got a benefit for it, see page A-8.	16	Gifts by cash or check	16	3,920.	
	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	17	900.	
	18	Carryover from prior year	18		
	19	Add lines 16 through 18		19	4,820.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-10.)		20	
Job Expenses and Certain Miscellaneous Deductions (See page A-10.)	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-10.) ▶	21		
	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	
Other Miscellaneous Deductions	28	Other - from list on page A-11. List type and amount ▶		28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $166,800 (over $83,400 if married filing separately)? [ ] 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 40a. [X] Yes. Your deduction may be limited. See page A-11 for the amount to enter.		▶ 29	64,543.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]			

LHA 919501 11-04-09 **For Paperwork Reduction Act Notice, see Form 1040 instructions.** **Schedule A (Form 1040) 2009**

14100412 745960 54742 2009.03041 BIDEN JR.. JOSEPH R 54742 1

STAPLE HERE

763

2009
Virginia Nonresident Income Tax Return

Due May 3, 2010

[redacted]

Check Applicable Boxes:

- [ ] Amended Return - Check If Result Of NOL [ ]
- [ ] Fixed Date Conformity Modifications
- [ ] Overseas On Due Date
- [ ] Qualifying Farmer,Fisherman Or Merchant Seaman
- [ ] Name(s) And Address Different Than Shown On 2008 Virginia Return
- [ ] Coalfield Employment Enhancement Tax Credit Earned In 2009
- [ ] Pass-Through Withholding Included With This Return (Attach Sch. VK-1)

Attach complete copy of federal tax return and all other required Virginia attachments.

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2009, you may have to use Form 760PY.

Your First Name	MI	Last Name	Suffix	Your Social Security Number
JILL	T	BIDEN		[redacted]
Spouse's First Name (Joint Returns Only)	MI	Last Name	Suffix	Spouse's Social Security Number
				[redacted]

Present Home Address (Number and Street or Rural Route)	State of Residence
[redacted]	DELAWARE

City, Town or Post Office	State	ZIP Code
WILMINGTON	DE	[redacted]

Important - Name of Virginia City or County in which principal place of business, employment or income source is located FAIRFAX COUNTY [ ] City OR [X] County — Locality Code from Instructions: 059

Filing Status (Check Only One)

	Filing Status	EXEMPTIONS You	Dependents	=	x $930 =	Total Section 1	65 or over	Blind	=	x $800 =	Total Section 2
1	[ ] **Single** (Did you claim federal head of household? YES [ ])	1	+ [ ]	= [ ]	x $930 =	$	[ ]	+ [ ]	= [ ]	x $800 =	$
2	[ ] **Married, Filing Joint Return** (BOTH must have Virginia source income)	2	+ [ ]	= [ ]	x $930 =	$	[ ]	+ [ ]	= [ ]	x $800 =	$
3	[ ] **Married, Spouse Has No Income From Any Source** (Enter spouse's SSN above)	2	+ [ ]	= [ ]	x $930 =	$	[ ]	+ [ ]	= [ ]	x $800 =	$
4	[X] **Married, Filing Separate Returns** (Enter spouse's SSN above) Spouse's full name JOSEPH R BIDEN JR.	1	+ [ ]	= 1	x $930 =	$ 930	[ ]	+ [ ]	= [ ]	x $800 =	$

Spouse's full name _____

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 12

5	**Dependent On Another's Return** (See the instructions for Line 11.)	5	[ ]	● Enter whole dollars only.
6	**ADJUSTED GROSS INCOME** from your federal return (**not federal taxable income**)	6	89,111	00
7	Additions from Line 32, Part I, on Page 2	7		00
8	Subtotal (Add Line 6 and Line 7)	8	89,111	00
9	Subtractions from Line 40, Part II, on Page 2	9		00
10	VIRGINIA ADJUSTED GROSS INCOME (Subtract Line 9 from Line 8)	10	89,111	00
11	Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on Page 2	11	24,936	00
12	Enter the **Exemption Amount** computed above. Enter the sum of the dollar amounts from Sections 1 and 2	12	930	00
13	Deductions (Schedule NPY, Part II Line 2).	13		00
14	Subtotal (Add Lines 11, 12 and 13)	14	25,866	00
15	Taxable income computed as a resident (Subtract Line 14 from Line 10)	15	63,245	00
16	Percentage from Line 59, Part V, on Page 2 [**Enter to one decimal place only.** (For ex.: 5.4%)]	16	47.7	%
17	NONRESIDENT TAXABLE INCOME (Multiply Line 15 by percentage on Line 16)	17	30,168	00
18	Income Tax From Tax Table or Tax Rate Schedule	18	1,477	00
19	(a) Your Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	19 (a)		00
	(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G, 1099-R and VK-1)	(b)		00
	(c) 2009 estimated tax payments (Include credit from 2008)	(c)		00
	(d) Extension payment - Form 760IP	(d)		00
	(e) Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY	(e)		00
	(f) Credit for tax paid to another state from Schedule NPY, Part IV, Line 8	(f)		00
	(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box [ ]	(g)		00
20	TOTAL PAYMENTS AND CREDITS [Add Lines 19(a) through (g)]	20		00
21	If Line 18 is larger than Line 20, enter the difference. This is the **INCOME TAX YOU OWE.** Skip to Line 23.	21	1,477	00
22	If Line 20 is larger than Line 18, enter the difference. This is the **OVERPAYMENT AMOUNT**	22		00
23	Addition to tax, penalty and interest from Schedule NPY, Part V, Line 4	23	6	00
24	Amount of overpayment on Line 22 to be **CREDITED TO 2010 ESTIMATED INCOME TAX**	24		00
25	Contributions from Schedule NPY, Part VI, Line 7	25		00
26	Add Line 23, Line 24 and Line 25	26	6	00
27	If you owe tax on Line 21, add Lines 21 and 26 - **OR** - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the **AMOUNT YOU OWE.** Attach payment → Check here if credit card payment has been made [ ]	27	1,483	00
28	If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be **REFUNDED TO YOU.**	28		00

Staple Forms W-2, W-2G, 1099-R and VK-1 here.

Staple check or money order here.

For Local Use Va. Dept. of Taxation 2601044 REV. 05/09 — For Office Use — Coding

1019 983061 10-14-09 LTD [ ] ● CG TP TA

Name	SSN

[redacted]

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax	29	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30	00
31	Special Fixed Date Conformity additions (See instructions)	31	00
32	TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on Page 1	32	00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI). Read instructions.

33 Age Deduction: Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable _____

For Filing Status 4, enter spouse's birth date _____

	Col. A - Spouse Month - Day - Year	Col. B - You Month - Day - Year
(a) Enter birth date (For Filing Status 2 and 3 both birth dates are required even if only one qualifies for an age deduction.) (a)		
(b) Enter Age Deduction (See instructions) (b)	00	00

	(c) Add amounts on line 33(b) above and enter the total on this line	33	00
34	State income tax refund or overpayment credit reported as income on your federal return	34	00
35	Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax	35	00
36	Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return	36	00
37	Disability income reported as wages (or payments in lieu of wages) on account of permanent and total disability ☐ Spouse ☐ You **You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.**	37	00
38	Special Fixed Date Conformity subtractions (See instructions)	38	00
39	Other Subtractions - refer to the instruction book for Other Subtraction Codes. 39a Enter 2 digit code in box →	39a	00
	39b Enter 2 digit code in box →	39b	00
	39c Enter 2 digit code in box →	39c	00
40	TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1	40	00

PART III - STANDARD DEDUCTION (Must be used unless itemized deductions are being claimed on your federal return)

41	Filing Status: 1 = $3,000; 2 = $6,000; 3 or 4 = $3,000; Enter here and on Line 11 on Page 1	41	00

PART IV - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, see Page 16 of the instructions)

42	Total federal itemized deductions	42	27,068	00
43	State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced)	43	2,132	00
44	TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on Page 1	44	24,936	00

PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See instructions)
Enter losses or negative numbers in brackets.

			COLUMN A All Sources		COLUMN B Virginia Sources	
45	Wages, salaries, tips, etc.	45	56,139	00	42,486	00
46	Interest income	46	1,123	00		00
47	Dividends	47		00		00
48	Alimony received	48		00		00
49	Business income or loss	49		00		00
50	Capital gain or loss/capital gain distributions	50	23	00		00
51	Other gains or losses	51		00		00
52	Taxable pensions, annuities and IRA distributions	52	31,826	00		
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	53		00		00
54	Farm income or loss	54		00		00
55	Other income	55		00		00
56	Interest on obligations of other states from Line 29	56		00		00
57	Lump-sum distributions/accumulation distributions included on Line 30	57		00		00
58	TOTAL - Add Lines 45 through 57 and enter each column total here	58	89,111	00	42,486	00

59 Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. *(Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%)* ENTER here and on Line 16 on Page 1 ..... 59 47.7 %

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. [X]

I (We), the undersigned, declare under penalty provided by law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature X [signature] 4/12/10	Date	Check if deceased	Your Business Phone Number	Your Home Phone Number
	Spouse's Signature (if a joint return, both must sign) X	Date	Check if deceased	Spouse's Business Phone Number	EIC Claimed on federal return ☐
Preparer's Use Only	Preparer's Signature X [signature]	Date 4/12/10		Preparer's Phone Number [redacted]	Preparer's FEIN/PTIN/SSN [redacted]
	Firm's Name (or Yours if self-employed) and Address GELMAN, ROSENBERG & FREEDMAN BETHESDA, MARYLAND 20814-2930				Code

1019
983062
10-14-09

Schedule NPY
2009

Schedule of Adjustments For Nonresident or Part-Year Resident

[redacted]

Attach this Schedule to your Form 760PY or Form 763

Your Name As Shown On Virginia Return	B Your Social Security Number
JILL T BIDEN	[redacted]
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number

Part I - Form 760PY ONLY - Age Deduction - Read instructions before completing

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line 8, if applicable ..... [ ] 00

Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return. You [ ] 00 Spouse [ ] 00

For Filing Status 3, enter spouse's birth date ..... Month - Day - Year

		A Spouse Month - Day - Year	B You Month - Day - Year
1. Enter birth date (**For Filing Status 2 and 4:** Both birth dates are required even if only one qualifies for an age deduction)	1.		
2. Enter Age Deduction (**See Instructions**)	2.	00	00
3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia.	3.		
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here.	4.	00	00

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B to Form 760PY, Line 38, Col. B
Filing Status 2 - Transfer the total of Line 4, Col. A & B to Form 760PY, Line 38, Col. B
Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 38, Col. A & B

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

			A SPOUSE This column for 760PY Filing Status 4 filers only	B YOU
1. Refer to the Form 760PY or 763 instruction book for Deduction Codes	1a.		00	00
	1b.		00	00
	1c.		00	00
2. Total Deductions - Add Lines 1a - 1c. For Form 760PY filing status 4 filers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other filers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763	2.		00	00

Part III - Tax Credit For Low Income Individuals or Virginia Earned Income Credit

- List below the name, Social Security Number (SSN) and Guideline Income for you, your spouse and each dependent.
- If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
- Complete all of Part III. Failure to complete this Part may result in this credit being reduced or disallowed.

Family VAGI	Name	Social Security No. (SSN)	Guideline Income
1. Yourself			00
2. Spouse			00
a. Dependent			00
b. Dependent			00
3. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable)		3.	00

4. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 3 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to Line 7	4.	00
5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763	5.	00
6. Multiply Line 5 by $300 and enter the result. Proceed to Line 7. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter $0 and proceed to Line 7	6.	00
7. Enter the amount of Earned Income Credit claimed on your federal return. If you did not claim an Earned Income credit on your federal return, enter $0. If you are married filing separately, be sure to see the instructions	7.	00
8. Multiply Line 7 by 20% (.20)	8.	00
9. Enter the greater of Line 6 or Line 8	9.	00
10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(e), or Form 763, Line 19(e)	10.	00

Schedule NPY 2009
Page 2

[redacted]

Your Name As Shown On Virginia Return	B Your Social Security Number
JILL T BIDEN	[redacted]
Spouse's Name As Shown On Virginia Return	A Spouse's Social Security Number

Part IV - Credit For Tax Paid To Another State

- **Attach copy of that state's return.**

		A SPOUSE This column for 760 PY Filing Status 4 filers only	B YOU
1. Enter qualifying taxable income base for other state's taxes. (See Instructions)	1.	00	00
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 15 or Form 763, Line 17	2.	00	00
3. Enter qualifying tax paid to other state. (See instructions.) Other state: _____	3.	00	00
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18	4.	00	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 1.6%)	5.	%	%
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5	6.	00	00
7. **Credit** - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6	7.	00	00
8. **Total** - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f). **Note:** The sum of Line 10, Part III and Line 8, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liability	8.		00

Part V - Addition to Tax, Penalty and Interest

1. Addition to Tax - Enter the amount from Form 760C or Form 760F, whichever is applicable	1.	6	00
2. Penalty - See instructions. If owed, check one and enter amount: ☐ Late Filing Penalty or ☐ Extension Penalty	2.		00
3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions	3.		00
4. **Total** - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23	4.	6	00

Part VI - Contributions and Consumer's Use Tax

		Code	Amount
1. **Voluntary Contributions From Overpaid Taxes** Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b. *If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See instructions for contribution codes.*	1a.		00
	1b.		00
2. **Total Voluntary Contributions - Add Lines 1a and 1b** This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24	2.		00
3. **Other Voluntary Contributions** Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b. *If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See instructions for contribution codes.*	3a.		00
	3b.		00
4. **Public School and Library Foundations** Enter the code of the foundation and the contribution amount in boxes 4a, 4b and 4c. *If you are donating to more than 3 foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See instructions for foundations codes.*	4a.		00
	4b.		00
	4c.		00
5. **Total Contributions** - Add Line 2, Lines 3a and 3b and Lines 4a, 4b and 4c	5.		00
6. **Consumer's Use Tax**	6.		00
7. **Total Contributions and Consumer's Use Tax** - Add Lines 5 and 6 Enter this amount on Form 760PY, Line 24 or Form 763, Line 25	7.		00

Be sure to attach Schedule NPY to your return.

760C - 2009 **Underpayment of Virginia Estimated Tax by Individuals, Estates and Trusts**

[redacted]

- **Attach this form to Form 760, 763, 760PY or 770.**

Fiscal Year Filers: Enter beginning date _____ 20 _____, ending date _____ 20 _____, and check here ☐

First Name, Middle Initial and Last Name (of Both If Joint) - OR - Name of Estate or Trust	Your Social Security Number or FEIN
JILL T BIDEN	[redacted]
If Estate or Trust, Name and Title of Fiduciary	Spouse's Social Security Number
	Office Use SC / Office Use Payment

Part I - Compute Your Underpayment

1. 2009 Income Tax Liability After Spouse Tax Adjustment and Nonrefundable Credits (If $150 or less, you are not required to file Form 760C.)	1.	1477.
2. Enter 90% of the Amount Shown on Line 1	2.	1329.
3. 2008 Income Tax Liability After Spouse Tax Adjustment and Nonrefundable Credits	3.	
4. Enter the Amount From Line 2 or Line 3, Whichever Is Less	4.	1329.
5. Enter the Number of Installment Periods for Which You Were Liable to Make Payments	5.	4.

Line 6 Through 14: Complete Each Line Across All Columns Before Continuing to Next Line

	A	B	C	D
6. Due Dates of Installment Payments	May 1, 2009	June 15, 2009	Sept. 15, 2009	Jan. 15, 2010
7. Tax Liability (Divide the amount on Line 4 by the number of Installments reported on Line 5 and enter the result in the appropriate columns.)	332.	332.	332.	333.
8. Enter the Income Tax Withheld for Each Installment Period	0.	0.	0.	0.
9. Enter the Overpayment Credit From Your 2008 Income Tax Return				
10. Enter the Amount of Any **Timely** Payment Made for Each Installment Period in the Appropriate Column (Do not enter any late payments.)				
11. Underpayment or [Overpayment] (Subtract Lines 8, 9 and 10 From Line 7. See instructions for overpayment.)	332.	332.	332.	333.
12. Other Payments (Enter the payments from the Late Payment/ Overpayment Table below, beginning with the earliest payment recorded. **Do not enter more than the underpayment in any column.**)				
a. First Payment (Date / Amount)				
b. Second Payment				
c. Third Payment				
d. Fourth Payment				
13. Enter the Total **Timely** Payments Made as of Each Installment Due Date From Lines 8, 9, 10 and 12 (For ex., in Column A enter all payments made by May 1, 2009)				
14. Subtract Line 13 From Line 7 (If the sum of all underpayments (**do not include any OVERPAYMENTS**) reported is $150 or less, stop here; you are not subject to an addition to tax. If your underpayments total more than $150, proceed to Part II.)	332.	332.	332.	333.

Late Payment / Overpayment Table (See Instructions for Lines 11 and 12.) Continued on Next Page ▶

Date of Payment	Date of Payment	Date of Payment	Date of Payment
Payment Amount $	Payment Amount $	Payment Amount $	Payment Amount $

JILL T BIDEN [redacted] [redacted]

Part II - Exceptions That Void the Addition to Tax

		A May 1, 2009	B June 15, 2009	C Sept. 15, 2009	D Jan. 15, 2010
15. Total Amount Paid and Withheld From January 1, 2009 Through the Installment Date Indicated					
16. **Exception 1:** Prior Year's Tax (Multiply the 2008 tax by the percentage in each column.)	100% of 2008 Tax	25%	50%	75%	100%
17. **Exception 2:** Tax on Prior Year's Income Using the 2009 Rates and Exemptions (Multiply the 2008 tax by the percentage in each column.)	100% of Tax	25%	50%	75%	100%

18. **Exception 3 Worksheet:** Tax on Annualized 2009 Income (Use the formula below to compute the amount on lines 18a, b and c for each column.)
Lines 18a, b and c; April 30 column: Multiply the actual amount for the period ended April 30, 2009, by 3.
May 31 column: Multiply the actual amount for the period ended May 31, 2009, by 2.4.
August 31 column: Multiply the actual amount for the period ended August 31, 2009, by 1.5.

From January 1 to:	April 30	May 31	August 31
a. Annualized Virginia Adjusted Gross Income (VAGI) for Each Period	18000.	14400.	21000.
b. Compute the Annualized Itemized Deductions Using the Formula Above OR Enter the Full Standard Deduction in Each Column If You Did Not Claim Itemized Deductions	24936.	24936.	24936.
c. Compute the Annualized Child and Dependent Care Expenses and other deductions for Each Period			
d. **Total** Dollar Amount of Exemptions Claimed on Your Return	930.	930.	930.
e. Virginia Taxable Income (Subtract Lines 18b, c and d from Line 18a.)	-7866.	-11466.	-4866.
f. Virginia Tax (Enter the Va. income tax on the amount(s) shown on line 18e above.)	0.	0.	0.
g. Multiply Line 18f by the Percentage Shown for Each Period	22.5% 0.	45% 0.	67.5% 0.

Note
Estates and trusts should use end dates of March 31, April 30 & July 31.

19. **Exception 4 Worksheet:** Tax on 2009 Income Over a 4, 5 and 8 Month Period* (*3, 4 and 7 months for estates and trusts)

From January 1 to:	April 30	May 31	August 31
a. Enter Your Virginia Adjusted Gross Income (VAGI) for Each Period	6000.	6000.	14000.
b. Enter the Itemized Deductions Claimed for Each Period OR (If Greater) the Full Standard Deduction	8312.	10390.	16624.
c. Enter the Child and Dependent Care Expenses and other deductions for Each Period			
d. Enter the Total Dollar Amount of Exemptions Claimed on Your Return	930.	930.	930.
e. Virginia Taxable Income (Subtract Lines 19b, c and d from Line 19a.)	-3242.	-5320.	-3554.
f. Virginia Tax (Enter the Va. income tax on the amount(s) shown on Line 19e above.)	0.	0.	0.
g. Multiply Line 19f by 90% (.90) for Each Period	0.	0.	0.

Note
Exceptions 3 and 4 do not apply to the fourth installment period.

Part III - Compute the Addition to Tax

If an exception has been met (Part II) for any installment period, complete the column for that period as follows: write "Exception" and the exception number (1, 2, 3, or 4) on Line 20; skip Lines 21 through 23; and enter "0" on Line 24. For all other periods, complete each line as instructed below.

	A EXCEPTION3	B EXCEPTION3	C EXCEPTION3	D Jan. 15, 2010
20. Amount of Underpayment From Line 14, Part I				333.
21. Date of Payment From Line 12, Part I (If no payments were entered on Line 12, enter the actual date of payment or May 1, 2010, whichever is earlier.)	SEE UNDERP	AYMENT OF	ESTIMATED	TAX WKST
22. Number of Days After Installment Due Date Through Date Paid or May 1, 2010, Whichever Is Earlier (If May 1, 2010, is earlier, enter 365, 320, 228 and 106 respectively.)				
23. Multiply the Number of Days in Each Column on Line 22 by the Daily Rate .00016 (6% Per Annum)				
24. Multiply the Amount on Line 20 by Line 23 for Each Column				

25. Addition to Tax
(Total the amounts on Line 24. Enter here and on the "Addition to Tax" line on your income tax return.) 6.

UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

VA

Name(s)	Identifying Number
JILL T BIDEN	[redacted]

(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
* 05/01/09	332.	0.			
* 06/15/09	332.	0.			
* 09/15/09	332.	0.			
01/15/10	333.	333.	106	.000164000	6.

Penalty Due (Sum of Column F). ..... 6.

* Date of estimated tax payment, withholding credit date or installment due date.

* EXCEPTION MET

912511
04-24-09