

**Label**  
(See instructions on page 19.)  
Use the IRS label. Otherwise, please print or type.

For the year Jan. 1-Dec. 31, 2000, or other tax year beginning		2000, ending	20	OMB No. 1545-0074
<b>LABEL HERE</b>	Your first name and initial <b>JOSEPH R.</b>	Last name <b>BIDEN, JR.</b>		Your social security number
	If a joint return, spouse's first name and initial <b>JILL T.</b>	Last name <b>BIDEN</b>		Spouse's social security number
	Home address (number and street). If you have a P.O. box, see page 19.		Apt. no.	<b>▲ IMPORTANT! ▲</b> You must enter your SSN(s) above.
	City, town or post office, state, and ZIP code.			

**Presidential Election Campaign** (See page 19.) Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund? .....  Yes  No  Yes  No

**Filing Status** (Check only one box.)

1  Single

2  Married filing joint return (even if only one had income)

3  Married filing separate return. Enter spouse's soc. sec. no. above and full name here. ▶

4  Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

5  Qualifying widow(er) with dependent child (year spouse died ▶ ). (See page 19.)

**Exemptions**

6a  Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a

b  Spouse

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 20)
<b>ASHLEY</b>	<b>BIDEN</b>		<b>DAUGHTER</b>	

d Total number of exemptions claimed **3**

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 216,069.**

8a Taxable interest. Attach Schedule B if required **8a 69.**

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

9 Ordinary dividends. Attach Schedule B if required **9**

10 Taxable refunds or credits of state and local income taxes **10 468.**

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 <1.>**

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

15a Total IRA distributions **15a** b Taxable amount (see page 23) **15b 3,348.**

16a Total pensions and annuities **16a** b Taxable amount (see page 23) **16b**

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 **19**

20a Social security benefits **20a** b Taxable amount (see page 25) **20b**

21 Other income. List type and amount (see page 25) **21**

22 Add the amounts in the far right column for lines 7 through 21. This is your total income **22 219,953.**

**Adjusted Gross Income**

23 IRA deduction (see page 27) **23**

24 Student loan interest deduction (see page 27) **24**

25 Medical savings account deduction. Attach Form 8853 **25**

26 Moving expenses. Attach Form 3903 **26**

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

28 Self-employed health insurance deduction (see page 29) **28**

29 Self-employed SEP, SIMPLE, and qualified plans **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN ▶ **31a**

32 Add lines 23 through 31a **32**

33 Subtract line 32 from line 22. This is your adjusted gross income **33 219,953.**

**Tax and Credits**

Standard Deduction for Most People  
 Single: \$4,400  
 Head of household: \$6,450  
 Married filing jointly or Qualifying widow(er): \$7,350  
 Married filing separately: \$3,675

34	Amount from line 33 (adjusted gross income)	34	219,953.
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	35a	
35b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 31 and check here	35b	
36	Enter your itemized deductions from Schedule A, line 28, or standard deduction shown on the left. But see page 31 to find your standard deduction if you checked any box on line 35a or 35b or if someone can claim you as a dependent	36	50,838.
37	Subtract line 36 from line 34	37	169,115.
38	If line 34 is \$96,700 or less, multiply \$2,800 by the total number of exemptions claimed on line 6d. If line 34 is over \$96,700, see the worksheet on page 32 for the amount to enter	38	6,552.
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	162,563.
40	Tax (see page 32). Check if any tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	41,571.
41	Alternative minimum tax. Attach Form 6251	41	
42	Add lines 40 and 41	42	41,571.
43	Foreign tax credit. Attach Form 1116 if required	43	
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Child tax credit (see page 36)	47	
48	Adoption credit. Attach Form 8839	48	
49	Other. Check if from a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8996 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	49	
50	Add lines 43 through 49. These are your total credits	50	
51	Subtract line 50 from line 42. If line 50 is more than line 42, enter -0-	51	41,571.

**Other Taxes**

52	Self-employment tax. Attach Schedule SE	52	
53	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	53	
54	Tax on IRAs, other retirement plans, and MSAs. Attach Form 5329 if required	54	335.
55	Advance earned income credit payments from Form(s) W-2	55	
56	Household employment taxes. Attach Schedule H	56	407.
57	Add lines 51 through 56. This is your total tax	57	42,313.

**Payments**

If you have a qualifying child, attach Schedule EIC.

58	Federal income tax withheld from Forms W-2 and 1099	58	43,881.
59	2000 estimated tax payments and amount applied from 1999 return	59	
60a	Earned income credit (EIC) b Nontaxable earned income: amount and type	60a	
61	Excess social security and RRTA tax withheld (see page 50) <u>STMT 1</u>	61	1,271.
62	Additional child tax credit. Attach Form 8812	62	
63	Amount paid with request for extension to file	63	
64	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	64	
65	Add lines 58, 59, 60a, and 61 through 64. These are your total payments	65	45,152.

**Refund**

Have it directly deposited! See page 60 and fill in 67b, 67c, and 67d.

66	If line 65 is more than line 57, subtract line 57 from line 65. This is the amount you overpaid	66	2,839.
67a	Amount of line 66 you want refunded to you	67a	2,839.
67b	Routing number	67b	
67c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	67c	
67d	Account number	67d	
68	Amount of line 66 you want applied to your 2001 estimated tax	68	

**Amount You Owe**

69	If line 57 is more than line 65, subtract line 65 from line 57. This is the amount you owe.	69	
70	Estimated tax penalty. Also include on line 69	70	

**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	Daytime phone number
<i>[Signature]</i>		U.S. SENATOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	May the IRS discuss this return with the preparer shown below (see page 52)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
		TEACHER	

**Paid Preparer's Use Only**

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
<i>[Signature]</i>			P00035375
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone	
BDO SEIDMAN LLP	13-5381590		

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

Department of the Treasury  
Internal Revenue Service (90)  
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 and B (Form 1040).

OMB No. 1545-0074

**2000**  
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-2) .....	1			
2	Enter amount from Form 1040, line 34 .....	2			
3	Multiply line 2 above 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>		5	9,018.		
5	State and local income taxes .....	6	6,067.		
6	Real estate taxes (see page A-2) .....	7			
7	Personal property taxes .....	8			
8	Other taxes. List type and amount ----- ----- -----	8			
9	Add lines 5 through 8 .....	9			15,085.
<b>Interest You Paid</b>		10	38,123.		
10	Home mortgage interest and points reported to you on Form 1098 .....	11			
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-3 and show that person's name, identifying no., and address ----- -----	11			
12	Points not reported to you on Form 1098. (See page A-3.) .....	12			
13	Investment interest. Attach Form 4952 if required. (See page A-3.) .....	13			
14	Add lines 10 through 13 .....	14			38,123.
<b>Gifts to Charity</b>		15	360.		
15	Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 .....	16			
16	Other than by cash or check. If any gift of \$250 or more, see page A-4. You <b>MUST</b> attach Form 8283 if over \$500 .....	17			
17	Carryover from prior year .....	18			360.
18	Add lines 15 through 17 .....	18			
<b>Casualty and Theft Losses</b>		19			
19	Casualty or theft loss(es). Attach Form 4684. (See page A-5.) .....	19			
<b>Job Expenses and Most Other Miscellaneous Deductions</b>		20			
20	Unreimbursed employee expenses - job travel, union dues, job education, etc. You <b>MUST</b> attach Form 2106 or 2106-EZ if required. (See page A-5.) ----- -----	20			
21	Tax preparation fees .....	21			
22	Other expenses - investment, safe deposit box, etc. List type and amount ----- ----- -----	22			
23	Add lines 20 through 22 .....	23			
24	Enter amount from Form 1040, line 34 .....	24			
25	Multiply line 24 above by 2% (.02) .....	25			
26	Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- .....	26			
<b>Other Miscellaneous Deductions</b>		27			
27	Other - from list on page A-6. List type and amount ----- ----- -----	27			
<b>Total Itemized Deductions</b>		28			50,838.
28 Is Form 1040, line 34, over \$128,950 (over \$64,475 if married filing separately)? <input type="checkbox"/> NO. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter on Form 1040, line 36. <input checked="" type="checkbox"/> YES. Your deduction may be limited. See page A-6 for the amount to enter.		28			

**SCHEDULE D  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on Form 1040

**Capital Gains and Losses**

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

OMB No. 1545-0074

**2000**  
Attachment  
Sequence No. 12

Your social security number

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

**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	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)
	(c) Date sold			
1				
2 Enter your short-term totals	2			
3 <b>Total short-term sales price amounts.</b> Add column (d) of lines 1 and 2	3			
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 8 of your 1999 Capital Loss Carryover Worksheet			6 ( )	
7 <b>Net short-term capital gain or (loss).</b> Combine column (f) of lines 1 through 6			7	

**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	(d) Sales price	(e) Cost or other basis	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
	(c) Date sold				
8 8 SH. COMPAQ	03/24/98 03/24/00	214.	215.	<1.>	
9 Enter your long-term totals	9				
10 <b>Total long-term sales price amounts.</b> Add column (d) of lines 8 and 9	10	214.			
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 in both columns (f) and (g) the amount, if any, from line 13 of your 1999 Capital Loss Carryover Worksheet			14 ( ) ( )		
15 Combine column (g) of lines 8 through 14			15		
16 <b>Net long-term capital gain or (loss).</b> Combine column (f) of lines 8 through 14			16	<1.>	

\* 28% rate gain or loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock.

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

Schedule D (Form 1040) 2000

**Part II Summary of Parts I and II**

17	Combine lines 7 and 16. If a loss, go to line 18. If a gain, enter the gain on Form 1040, line 13 <b>Next:</b> Complete Form 1040 through line 39. Then, go to <b>Part IV</b> to figure your tax if: <ul style="list-style-type: none"> <li>Both lines 16 and 17 are gains, and</li> <li>Form 1040, line 39, is more than zero.</li> </ul> Otherwise, <b>stop here</b> .	17	<1.>
18	If line 17 is a loss, enter here and as a (loss) on Form 1040, line 13, the <b>smaller</b> of these losses: <ul style="list-style-type: none"> <li>The loss on line 17, or</li> <li>(\$3,000) or, if married filing separately, (\$1,500)</li> </ul> <b>Next:</b> Skip <b>Part IV</b> below. Instead, complete Form 1040 through line 37. Then, complete the <b>Capital Loss Carryover Worksheet</b> if: <ul style="list-style-type: none"> <li>The loss on line 17 exceeds the loss on line 18 or</li> <li>Form 1040, line 37, is a loss.</li> </ul>	18	( 1.)

**Part IV Tax Computation Using Maximum Capital Gains Rates**

19	Enter your taxable income from Form 1040, line 39	19	
20	Enter the <b>smaller</b> of line 16 or line 17 of Schedule D	20	
21	If you are filing Form 4952, enter the amount from Form 4952, line 4e	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	
23	Combine line 7 and 15. If zero or less, enter -0-	23	
24	Enter the <b>smaller</b> of line 15 or line 23, but not less than zero	24	
25	Enter your unrecaptured section 1250 gain, if any, from line 17 of the worksheet	25	
26	Add lines 24 and 25	26	
27	Subtract line 26 from line 22. If zero or less, enter -0-	27	
28	Subtract line 27 from line 19. If zero or less, enter -0-	28	
29	Enter the <b>smaller</b> of: <ul style="list-style-type: none"> <li>The amount on line 19 or</li> <li>\$26,250 if single; \$43,850 if married filing jointly or qualifying widow(er); \$21,925 if married filing separately; or \$35,150 if head of household</li> </ul>	29	
30	Enter the <b>smaller</b> of line 28 or line 29	30	
31	Subtract line 22 from line 19. If zero or less, enter -0-	31	
32	Enter the <b>larger</b> of line 30 or line 31	32	
33	Figure the tax on the amount on line 32. Use the Tax Table or Tax Rate Schedules, whichever applies <b>Note.</b> If the amounts on lines 29 and 30 are the same, skip lines 34 through 37 and go to line 38.	33	
34	Enter the amount from line 29	34	
35	Enter the amount from line 30	35	
36	Subtract line 35 from line 34	36	
37	Multiply line 36 by 10% (.10) <b>Note.</b> If the amounts on lines 19 and 29 are the same, skip lines 38 through 51 and go to line 52.	37	
38	Enter the <b>smaller</b> of line 19 or line 27	38	
39	Enter the amount from line 36	39	
40	Subtract line 39 from line 38	40	
41	Multiply line 40 by 20% (.20) <b>Note.</b> If line 26 is zero or blank, skip lines 42 through 51 and go to line 52.	41	
42	Enter the <b>smaller</b> of line 22 or line 25	42	
43	Add lines 22 and 32	43	
44	Enter the amount from line 19	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Multiply line 46 by 25% (.25) <b>Note.</b> If line 24 is zero or blank, skip lines 48 through 51 and go to line 52.	47	
48	Enter the amount from line 19	48	
49	Add lines 32, 36, 40, and 46	49	
50	Subtract line 49 from line 48	50	
51	Multiply line 50 by 28% (.28)	51	
52	Add lines 33, 37, 41, 47, and 51	52	
53	Figure the tax on the amount on line 19. Use the Tax Table or Tax Rate Schedules, whichever applies	53	
54	<b>Tax on taxable income (including capital gains).</b> Enter the <b>smaller</b> of line 52 or line 53 here and on Form 1040, line 40	54	

Form **5329**

Department of the Treasury  
Internal Revenue Service

**Additional Taxes Attributable to IRAs, Other  
Qualified Retirement Plans, Annuities, Modified  
Endowment Contracts, and MSAs**

(Under Sections 72, 530, 4973, and 4974 of the Internal Revenue Code)  
▶ Attach to Form 1040. ▶ See separate instructions.

OMB No. 1545-0203

**2000**

Attachment  
Sequence No. 29

Name of individual subject to additional tax. (If married filing jointly, see page 2 of the instructions.) <b>JILL T. BIDEN</b>		Your social security number
Fill in Your Address Only If You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street), or P.O. box if mail is not delivered to your home	Apt. no.
	City, town or post office, state, and ZIP code	If this is an amended return, check here <input type="checkbox"/>

If you **only** owe the 10% tax on early distributions, you may be able to report this tax directly on Form 1040 without filing Form 5329. See **Who Must File** on page 1 of the instructions.

**Part I Tax on Early Distributions**

Complete this part if a taxable distribution was made from your qualified retirement plan (including an IRA other than an education IRA), annuity contract, or modified endowment contract before you reached age 59 1/2. If you received a Form 1099-R that incorrectly indicates an early distribution (with no known exception to the additional tax) or you received a Roth IRA distribution, you also may have to complete this part. See page 2 of the instructions.

Note: You must include the taxable amount of the distribution on Form 1040, line 15b or 16b.

1	Early distributions included in gross income. For Roth IRA distributions, see page 2 of the instructions <b>STATEMENT 2</b>	1	3,348.
2	Early distributions not subject to additional tax. Enter the appropriate exception number from page 2 of the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	3,348.
4	Tax due. Enter 10% (.10) of line 3. Also include this amount on Form 1040, line 54	4	335.

Caution: If any part of the amount on line 3 was a distribution from a SIMPLE retirement plan, you may have to include 25% of that amount on line 4 instead of 10%. See page 3 of the instructions.

**Part II Tax on Certain Taxable Distributions From Education (Ed) IRAs**

Complete this part if you had a taxable amount on Form 8606, line 30.

Note: You must include the taxable amount of the distribution on Form 1040, line 15b.

5	Taxable distributions from your Ed IRAs, from Form 8606, line 30	5	
6	Taxable distributions not subject to additional tax. See page 3 of the instructions	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Tax due. Enter 10% (.10) of line 7. Also include this amount on Form 1040, line 54	8	

**Part III Tax on Excess Contributions to Traditional IRAs**

Complete this part if you contributed more to your traditional IRAs for 2000 than is allowable or you had an excess contribution on line 16 of your 1999 Form 5329.

9	Enter your excess contributions from line 16 of your 1999 Form 5329. If zero, go to line 15	9	
10	If your traditional IRA contributions for 2000 are less than your maximum allowable contribution, see page 3. Otherwise, enter -0-	10	
11	Taxable 2000 distributions from your traditional IRAs	11	
12	2000 withdrawals of prior year excess contributions included on line 9. See page 3	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2000. See page 3. Do not include this amount on Form 1040, line 23	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Tax due. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2000 (including contributions for 2000 made in 2001). Also include this amount on Form 1040, line 54	17	

LHA For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Form **5329** (2000)

**Part IV Tax on Excess Contributions to Roth IRAs**

Complete this part if you contributed more to your Roth IRAs for 2000 than is allowable or you had an excess contribution on line 24 of your 1999 Form 5329.

18	Enter your excess contributions from line 24 of your 1999 Form 5329. If zero, go to line 23		18
19	If your Roth IRA contributions for 2000 are less than your maximum allowable contribution, see page 3. Otherwise, enter -0-	19	
20	2000 distributions from your Roth IRAs, from Form 8606, line 17	20	
21	Add lines 19 and 20		21
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-		22
23	Excess contributions for 2000. See page 3		23
24	Total excess contributions. Add lines 22 and 23		24
25	Tax due. Enter 6% (.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2000 (including contributions for 2000 made in 2001). Also include this amount on Form 1040, line 54		25

**Part V Tax on Excess Contributions to Education (Ed) IRAs**

Complete this part if the contributions to your Ed IRAs in 2000 were more than is allowable or you had an excess contribution on line 32 of your 1999 Form 5329.

26	Enter the excess contributions from line 32 of your 1999 Form 5329. If zero, go to line 31		26
27	If the contributions to your Ed IRAs in 2000 were less than the maximum allowable contribution, see page 3. Otherwise, enter -0-	27	
28	2000 distributions from your Ed IRAs, from Form 8606, line 28	28	
29	Add lines 27 and 28		29
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-		30
31	Excess contributions for 2000. See page 4		31
32	Total excess contributions. Add lines 30 and 31		32
33	Tax due. Enter 6% (.06) of the smaller of line 32 or the value of your Ed IRAs on December 31, 2000. Also include this amount on Form 1040, line 54		33

**Part VI Tax on Excess Contributions to Medical Savings Accounts (MSAs)**

Complete this part if you or your employer contributed more to your MSAs in 2000 than is allowable or you had an excess contribution on line 40 of your 1999 Form 5329.

34	Enter the excess contributions from line 40 of your 1999 Form 5329. If zero, go to line 39		34
35	If the contributions to your MSAs for 2000 are less than the maximum allowable contribution, see page 4. Otherwise, enter -0-	35	
36	Taxable 2000 distributions from your MSAs, from Form 8853, line 8	36	
37	Add lines 35 and 36		37
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-		38
39	Excess contributions for 2000. See page 4. Do not include this amount on Form 1040, line 25		39
40	Total excess contributions. Add lines 38 and 39		40
41	Tax due. Enter 6% (.06) of the smaller of line 40 or the value of your MSAs on December 31, 2000. Also include this amount on Form 1040, line 54		41

**Part VII Tax on Excess Accumulation in Qualified Retirement Plans**

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan (including an IRA other than an Ed IRA or Roth IRA).

42	Minimum required distribution. See page 4		42
43	Amount actually distributed to you		43
44	Subtract line 43 from line 42. If zero or less, enter -0-		44
45	Tax due. Enter 50% (.50) of line 44. Also include this amount on Form 1040, line 54		45

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

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

Please Sign Here




Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	

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

OMB No. 1545-0074

**2000**  
Attachment  
Sequence No. **44**

Name of employer

Social security number

Employer identification number

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

**A** Did you pay **any one** household employee cash wages of \$1,200 or more in 2000? (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 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 2000 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 1999 or 2000 to household employees? (**Do not** count cash wages paid in 1999 or 2000 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.

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

1	Total cash wages subject to social security taxes (see page 3)	1	2,697.	
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2		334.
3	Total cash wages subject to Medicare taxes (see page 3)	3	2,505.	
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4		73.
5	Federal income tax withheld, if any	5		
6	<b>Total social security, Medicare, and income taxes</b> (add lines 2, 4, and 5)	6		407.
7	Advance earned income credit (EIC) payments, if any	7		
8	<b>Net taxes</b> (subtract line 7 from line 6)	8		407.

**9** Did you pay **total** cash wages of \$1,000 or more in **any calendar quarter** of 1999 or 2000 to household employees? (**Do not** count cash wages paid in 1999 or 2000 to your spouse, your child under age 21, or your parent.)

- No.** **Stop.** Enter the amount from line 8 above on Form 1040, line 56. If you are not required to file Form 1040, see the line 9 instructions on page 4.
- Yes.** Go to line 10 on page 2.

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

Schedule H (Form 1040) 2000

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

	Yes	No
10 Did you pay unemployment contributions to only one state? .....		
11 Did you pay all state unemployment contributions for 2000 by April 16, 2001? Fiscal year filers, see page 4 .....		
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? .....		

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

**Section B**

18 Complete all columns below that apply (if you need more space, see page 4):

(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 4) .....	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 .....	26
27 Add line 17 (or line 25) and line 26 .....	27

28 Are you required to file Form 1040?  
 Yes. Stop. Enter the amount from line 27 above on Form 1040, line 56. Do not complete Part IV below.  
 No. You may have to complete Part IV. See page 4 for details.

**Part IV Address and Signature - Complete this part only if required. See the line 28 instructions on page 4.**

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 \_\_\_\_\_

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$4,724.40 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE . . . . .	5,995.	3,846.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 57 . . . . .		
3. ADD LINES 1 AND 2 . . . . .	5,995.	3,846.
4. SOCIAL SECURITY TAX LIMIT . . . . .	4,724.	4,724.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 61 . . . . .	1,271.	0.

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

FORM 5329 EARLY DISTRIBUTIONS INCLUDED IN GROSS INCOME STATEMENT 2

JILL T. BIDEN

DESCRIPTION

AMOUNT

TRADITIONAL IRA

NEW CASTLE COUNTY SCHOOL EFCU

3,348.

TOTAL TO FORM 5329, LINE 1

3,348.