Form **1040** U.S. Individual Income Tax Return (99) **2014** OMB No. 1545-0074 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
JOSEPH R.	BIDEN JR.	
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
JILL T.	BIDEN	

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.

WILMINGTON, DE

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund.
[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

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 child under age 17 qualifying for child tax credit

No. of children on 6c who:
● lived with you
● did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

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

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 instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7	309,432.
8a	**Taxable** interest. Attach Schedule B if required		8a	480.
b	**Tax-exempt** interest. **Do not** include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	
b	Qualified dividends	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	418.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ [ ]		13	
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount 15b	
16a	Pensions and annuities	16a 32,961.	b Taxable amount 16b	32,792.
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	19,092.
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a 31,329.	b Taxable amount 20b	26,630.
21	Other income. List type and amount		21	
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22	388,844.

Adjusted Gross Income

23	Educator expenses	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	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37 388,844.

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LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Tax and Credits	38	Amount from line 37 (adjusted gross income)	38	388,844.
	39a	Check if: [X] You were born before January 2, 1950, [ ] Blind. [ ] Spouse was born before January 2, 1950, [ ] Blind. Total boxes checked ▶ 39a 1		
	b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b [ ]		
Standard Deduction for - ● People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.	40	**Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)	40	55,771.
	41	Subtract line 40 from line 38	41	333,073.
	42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see inst.	42	2,528.
	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	330,545.
	44	**Tax.** Check if any from: a [ ] Form(s) 8814 b [ ] Form 4972 c [ ]	44	84,984.
	45	**Alternative minimum tax.** Attach Form 6251	45	3,589.
● All others: Single or Married filing separately, $6,200	46	Excess advance premium tax credit repayment. Attach Form 8962	46	
	47	Add lines 44, 45, and 46 ▶	47	88,573.
Married filing jointly or Qualifying widow(er), $12,400	48	Foreign tax credit. Attach Form 1116 if required 48		
	49	Credit for child and dependent care expenses. Attach Form 2441 49		
	50	Education credits from Form 8863, line 19 50		
Head of household, $9,100	51	Retirement savings contributions credit. Attach Form 8880 51		
	52	Child tax credit. Attach Schedule 8812, if required 52		
	53	Residential energy credits. Attach Form 5695 53		
	54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ] 54		
	55	Add lines 48 through 54. These are your **total credits**	55	
	56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶	56	88,573.
Other Taxes	57	Self-employment tax. Attach Schedule SE	57	
	58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	58	
	59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
	60a	Household employment taxes from Schedule H	60a	597.
	b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
	61	Health care: Individual responsibility (see instructions) Full-year coverage [X]	61	
	62	Taxes from: a [X] Form 8959 b [X] Form 8960 c [ ] Inst.; enter code(s) STATEMENT 8	62	1,336.
	63	Add lines 56 through 62. This is your **total tax** ▶	63	90,506.
Payments	64	Federal income tax withheld from Forms W-2 and 1099 64 91,356.		STATEMENT 7
	65	2014 estimated tax payments and amount applied from 2013 return 65		
If you have a qualifying child, attach Schedule EIC.	66a	**Earned income credit (EIC)** 66a		
	b	Nontaxable combat pay election 66b		
	67	Additional child tax credit. Attach Schedule 8812 67		
	68	American opportunity credit from Form 8863, line 8 68		
	69	Net premium tax credit. Attach Form 8962 69		
	70	Amount paid with request for extension to file 70		
	71	Excess social security and tier 1 RRTA tax withheld 71		
	72	Credit for federal tax on fuels. Attach Form 4136 72		
	73	Credits from Form: a [ ] 2439 b [ ] Reserved c [ ] Reserved d [ ] 73		
	74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶	74	91,356.
Refund	75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**	75	850.
	76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	76a	850.
Direct deposit? See instructions. ▶	b	Routing number ▶ c Type: [ ] Checking [ ] Savings ▶ d Account number		
	77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶ 77		
Amount You Owe	78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶	78	
	79	Estimated tax penalty (see instructions) 79		

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

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

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

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
	4-8-15	VICE PRESIDENT	
Spouse's signature. If a joint return, both must sign.	**Date**	**Spouse's occupation**	**If the IRS sent you an Identity Protection PIN, enter it here**
	4-8-15	TEACHER	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
WALTER H DEYHLE, CPA		4/5/15		

Firm's name ▶ GELMAN, ROSENBERG & FREEDMAN Firm's EIN ▶

4550 MONTGOMERY AVE SUITE 650N Phone no.

Firm's address ▶ BETHESDA, MD 20814-2930

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.
▶ Attach to Form 1040.

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2014

Attachment Sequence No. **07**

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

Your social security number:

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1			
	2	Enter amount from Form 1040, line 38 ... 2				
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3			
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid	5	State and local **(check only one box):** a [X] Income taxes, **or** b [ ] General sales taxes ... SEE STATEMENT 9	5	18,557.		
	6	Real estate taxes (see instructions)	6	11,358.		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	29,915.
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	20,990.		
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11			
Note. Your mortgage interest deduction may be limited (see instructions).	12	Points not reported to you on Form 1098. See instructions for special rules	12			
	13	Mortgage insurance premiums (see instructions)	13			
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14			
	15	Add lines 10 through 14			15	20,990.
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	7,380.		STMT 10
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17			
If you made a gift and got a benefit for it, see instructions.	18	Carryover from prior year	18			
	19	Add lines 16 through 18			19	7,380.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	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 in instructions. List type and amount ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $152,525? [ ] **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. [X] **Yes.** Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	STMT 11		29	55,771.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

LHA 419501 01-20-15 **For Paperwork Reduction Act Notice, see Form 1040 instructions.** **Schedule A (Form 1040) 2014**

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

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B and its instructions is at www.irs.gov/schedulebs.

OMB No. 1545-0074
2014
Attachment Sequence No. **08**

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

Your social security number:

Part I Interest

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions and list this interest first. Also, show that buyer's social security number and address ▶

		Amount
NEW CASTLE COUNTY SCHOOL EMPLOYEE FCU	1	6.
UNITED STATES SENATE FEDERAL CREDIT UNION	1	2.
WILMINGTON SAVINGS FUND SOCIETY	1	472.

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.

2 Add the amounts on line 1	2	480.
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	480.

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

Part II Ordinary Dividends

5 List name of payer ▶

		Amount
	5	

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.

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 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b If you are required to file FinCen Form 114, enter the name of the foreign country where the financial account is located ▶		
8 During 2014, 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 instructions		X

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11-07-14

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.**

Schedule B (Form 1040A or 1040) 2014

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SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions.

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2014

Attachment Sequence No. **09A**

Name of proprietor: JILL T. BIDEN

Social security number (SSN):

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service: AUTHOR

B Enter business code (see inst) ▶ 711510

C Business name. If no separate business name, leave blank.: JILL BIDEN

D Enter your EIN (see inst)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code: WILMINGTON, DE

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) ☐ Yes ☒ No

G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here STMT 12 ▶ ☐	1	418.
2	**Total expenses** (see instructions). If more than $5,000, you **must** use Schedule C	2	0.
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2.** (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	418.

Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / / .

5 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

6 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

8a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

LHA **For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040).**

Schedule C-EZ (Form 1040) 2014

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11-25-14

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

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

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

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

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2014

Attachment Sequence No. 13

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

Your social security number:

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

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A , WILMINGTON, DE

B

C

1b	Type of Property (from list below)
A	1
B	
C	

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV
A	365		☐
B			☐
C			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental

2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties: A	B	C
3 Rents received	3	26,400.		
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12	4,742.		
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	2,566.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	7,308.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21	19,092.		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	23a	26,400.	
b Total of all amounts reported on line 4 for all royalty properties	23b		
c Total of all amounts reported on line 12 for all properties	23c	4,742.	
d Total of all amounts reported on line 18 for all properties	23d		
e Total of all amounts reported on line 20 for all properties	23e	7,308.	
24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24		19,092.
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		( )
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		19,092.

LHA **For Paperwork Reduction Act Notice, see the separate instructions.**

Schedule E (Form 1040) 2014

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

▶ Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment Sequence No. **32**

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

Your social security number:

Part I Alternative Minimum Taxable Income

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	333,073.
2	Medical and dental. If you or your spouse was 65 or older, 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	0.
3	Taxes from Schedule A (Form 1040), line 9	3	29,915.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is $152,525 or less, enter -0-. Otherwise, see instructions	6	-2,514.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 13	19	0.
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $242,450, see instructions.)	28	360,474.

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2014, see instructions.)

IF your filing status is...	AND line 28 is not over...	THEN enter on line 29...
Single or head of household	$117,300	$52,800
Married filing jointly or qualifying widow(er)	156,500	82,100
Married filing separately	78,250	41,050 STMT 14

If line 28 is **over** the amount shown above for your filing status, see instructions.

		29	31,106.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	329,368.
31	• If you are filing Form 2555 or 2555-EZ, see 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 64 here. • **All others:** If line 30 is $182,500 or less ($91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result.	31	88,573.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	88,573.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	84,984.
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	3,589.

419481
11-24-14 LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** Form **6251** (2014)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	
37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (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	37	
38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40 Enter the **smaller** of line 36 or line 39	40	
41 Subtract line 40 from line 36	41	
42 If line 41 is $182,500 or less ($91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result ▶	42	
43 Enter: • $73,800 if married filing jointly or qualifying widow(er), • $36,900 if single or married filing separately, or • $49,400 if head of household.	43	
44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in 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 the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	
45 Subtract line 44 from line 43. If zero or less, enter -0-	45	
46 Enter the **smaller** of line 36 or line 37	46	
47 Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47	
48 Subtract line 47 from line 46	48	
49 Enter: • $406,750 if single • $228,800 if married filing separately • $457,600 if married filing jointly or qualifying widow(er) • $432,200 if head of household	49	
50 Enter the amount from line 45	50	
51 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 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52 Add line 50 and line 51	52	
53 Subtract line 52 from line 49. If zero or less, enter -0-	53	
54 Enter the smaller of line 48 or line 53	54	
55 Multiply line 54 by 15% (.15) ▶	55	
56 Add lines 47 and 54	56	
If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57 Subtract line 56 from line 46	57	
58 Multiply line 57 by 20% (.20) ▶	58	
If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59 Add lines 41, 56, and 57	59	
60 Subtract line 59 from line 36	60	
61 Multiply line 60 by 25% (.25) ▶	61	
62 Add lines 42, 55, 58, and 61	62	
63 If line 36 is $182,500 or less ($91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	63	
64 Enter the **smaller** of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	

ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)	Social Security Number
JOSEPH R. BIDEN JR. & JILL T. BIDEN	

Form Name	Description	Income	Adjustment				
			Form 6251, Line 17	Form 6251, Line 18	Form 6251, Line 19	Form 6251, Line 20	Form 6251 Other Adjustment
E-	COTTAGE -						
	, WILMINGTON,						
	* REGULAR INCOME	19,092.					
	* AMT NET INCOME	19,092.					

419911
05-01-14

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.**

▶ **Information about Schedule H and its separate instructions is at** *www.irs.gov/scheduleh.*

OMB No. 1545-1971

2014

Attachment Sequence No. **44**

Name of employer

JOSEPH R. BIDEN JR. & JILL T. BIDEN

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2014 do not have to complete this form for 2014.

A Did you pay **any one** household employee cash wages of $1,900 or more in 2014? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions 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 2014 for any household employee?

[ ] **Yes.** Skip line C and go to line 7.
[ ] **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2013 or 2014 to **all** household employees? (**Do not** count cash wages paid in 2013 or 2014 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.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	3,752.	
2	Social security tax. Multiply line 1 by 12.4% (.124)		2	465.
3	Total cash wages subject to Medicare tax	3	3,752.	
4	Medicare tax. Multiply line 3 by 2.9% (.029)		4	109.
5	Total cash wages subject to Additional Medicare Tax withholding	5		
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (.009)		6	
7	Federal income tax withheld, if any		7	
8	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, 6, and 7		8	574.

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2013 or 2014 to **all** household employees? (**Do not** count cash wages paid in 2013 or 2014 to your spouse, your child under age 21, or your parent.)

[ ] **No.** **Stop.** Include the amount from line 8 above on Form 1040, line 60a. If you are not required to file Form 1040, see the line 9 instructions.

[X] **Yes.** Go to line 10.

LHA **For Privacy Act and Paperwork Reduction Act Notice, see the instructions.**

Schedule H (Form 1040) 2014

410351
12-01-14

Part II Federal Unemployment (FUTA) Tax

		Yes	No
10 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")	10	X	
11 Did you pay all state unemployment contributions for 2014 by April 15, 2015? Fiscal year filers see instructions	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 Contributions paid to your state unemployment fund	14	11.	
15 Total cash wages subject to FUTA tax		15	3,752.
16 **FUTA tax.** Multiply line 15 by .6% (.006). Enter the result here, skip Section B, and go to line 25		16	23.

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) State experience rate period To	(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund
18 Totals						18		

19 Add columns (g) and (h) of line 18	19		
20 Total cash wages subject to FUTA tax (see the line 15 instructions)		20	
21 Multiply line 20 by 6.0% (.060)		21	
22 Multiply line 20 by 5.4% (.054)	22		
23 Enter the **smaller** of line 19 or line 22 (Employers in a credit reduction state must use the worksheet and check here) ☐		23	
24 **FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25		24	

Part III Total Household Employment Taxes

25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	25	574.
26 Add line 16 (or line 24) and line 25	26	597.

27 Are you required to file Form 1040?

☒ **Yes. Stop.** Include the amount from line 26 above on Form 1040, line 60a. **Do not** complete Part IV below.

☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part **only** if required. See the line 27 instructions.

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 Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no.	

Form **8959**

Department of the Treasury
Internal Revenue Service

Additional Medicare Tax

▶ If any line does not apply to you, leave it blank. See separate instructions.
▶ Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
▶ Information about Form 8959 and its instructions is at www.irs.gov/form8959

OMB No. 1545-0074

2014

Attachment Sequence No. 71

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

Your social security number:

Part I Additional Medicare Tax on Medicare Wages

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5	1	318,846.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	318,846.	
5	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying widow(er) $200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-			6 68,846.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II			7 620.

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8		
9	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying widow(er) $200,000	9		
10	Enter the amount from line 4	10		
11	Subtract line 10 from line 9. If zero or less, enter -0-	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-			12
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III			13

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly $250,000; Married filing separately $125,000; Single, Head of household, or Qualifying widow(er) $200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-			16
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV			17

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18	620.

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	4,853.	
20	Enter the amount from line 1	20	318,846.	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	4,623.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages			22 230.
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)			23
24	**Total Additional Medicare Tax withholding.** Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)			24 230.

423111 12-10-14 LHA **For Paperwork Reduction Act Notice, see your tax return instructions.** Form **8959** (2014)

Form **8960**

Department of the Treasury
Internal Revenue Service (99)

Net Investment Income Tax - Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960

OMB No. 1545-2227

2014

Attachment Sequence No. 72

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

Your social security number or EIN

Part I Investment Income

☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)			1	480.
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	19,092.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b			4c	19,092.
5a	Net gain or loss from disposition of property (see instructions)	5a			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)			6	
7	Other modifications to investment income (see instructions)			7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7			8	19,572.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a			
b	State, local, and foreign income tax (see instructions)	9b	724.		
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	724.
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	724.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-			12	18,848.
	Individuals:				
13	Modified adjusted gross income (see instructions)	13	388,844.		
14	Threshold based on filing status (see instructions)	14	250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	138,844.		
16	Enter the smaller of line 12 or line 15			16	18,848.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)			17	716.
	Estates and Trusts:				
18a	Net investment income (line 12 above)	18a			
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b			
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c			
19a	Adjusted gross income (see instructions)	19a			
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b			
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c			
20	Enter the smaller of line 18c or line 19c			20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). **Enter here and include on your tax return** (see instructions)			21	

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.**

Form **8960** (2014)

423121
12-11-14

FORM 1040	PENSIONS AND ANNUITIES	STATEMENT 1

OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR	32,961.	
NONTAXABLE AMOUNT	169.	
CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D		
		32,792.
TOTAL INCLUDED IN FORM 1040, LINE 16B		32,792.

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 2014
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2014

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	31,329.
	IF YOU CHECKED BOX B: TAXPAYER AMOUNT 31,329. SPOUSE AMOUNT	
2.	ENTER ONE HALF OF LINE 1	15,665.
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	362,214.
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	377,879.
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	377,879.
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 2014, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 20A. [X] YES. SUBTRACT LINE 8 FROM LINE 7	345,879.
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-	333,879.
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-	283,797.
16.	ADD LINES 14 AND 15	289,797.
17.	MULTIPLY LINE 1 BY 85% (.85)	26,630.
18.	TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B	26,630.

FORM 1040 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 3

	2013	2012	2011
	VIRGINIA		
GROSS STATE/LOCAL INC TAX REFUNDS	639.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS VIRGINIA	639.		
TOTAL NET TAX REFUNDS	639.		

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 $3,950 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42. YES. CONTINUE			
2.	MULTIPLY $3,950 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D			7,900.
3.	ENTER THE AMOUNT FROM FORM 1040, LINE 38		388,844.	
4.	ENTER THE AMOUNT FOR YOUR FILING STATUS		305,050.	
	SINGLE	$254,200		
	MARRIED FILING JOINTLY OR WIDOW(ER)	$305,050		
	MARRIED FILING SEPARATELY	$152,525		
	HEAD OF HOUSEHOLD	$279,650		
5.	SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN $122,500 ($61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42		83,794.	
6.	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 HIGHER 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			5,372.
9.	SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.			2,528.

FORM 1040 TAXABLE STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 5

	2013	2012	2011
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	639.		
LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION	639.		
1 NET REFUNDS FOR RECALCULATION			
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	70,794.		
3 DEDUCTION NOT SUBJ TO PHASEOUT			
4 NET REFUNDS FROM LINE 1			
5 LINE 2 MINUS LINES 3 AND 4	70,794.		
6 MULT LN 5 BY APPL SEC. 68 PCT	56,635.		
7 PRIOR YEAR AGI	407,009.		
8 ITEM. DED. PHASEOUT THRESHOLD	300,000.		
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)	107,009.		
10 MULT LN 9 BY APPL SEC. 68 PCT	3,210.		
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	67,584.		
12 ITEM DED. NOT SUBJ TO PHASEOUT			
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	67,584.		
13B PRIOR YR. STD. DED. AVAILABLE	13,400.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	67,584.		
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.	67,584.		
18 PRIOR YEAR STD. DED. AVAILABLE	13,400.		
19 SUBTRACT LINE 18 FROM LINE 17	54,184.		
20 LESSER OF LINE 16 OR LINE 19			
21 PRIOR YEAR TAXABLE INCOME	338,333.		

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 2011

TOTAL TO FORM 1040, LINE 10 0.

FORM 1040 — WAGES RECEIVED AND TAXES WITHHELD — STATEMENT 6

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	225,562.	67,271.	11,991.		7,254.	3,501.
S	NORTHERN VIRGINIA COMMUNITY COLLEGE	83,870.	13,279.	4,278.		5,784.	1,353.
TOTALS		309,432.	80,550.	16,269.		13,038.	4,854.

FORM 1040 — FEDERAL INCOME TAX WITHHELD — STATEMENT 7

T S	DESCRIPTION	AMOUNT
T	UNITED STATES SENATE	67,271.
S	NORTHERN VIRGINIA COMMUNITY COLLEGE	13,279.
S	OFFICE OF PENSIONS	2,744.
T	WITHHOLDING FROM FORM 1099-SSA	7,832.
	FORM 8959, LINE 24	230.
TOTAL TO FORM 1040, LINE 64		91,356.

FORM 1040 — OTHER TAXES — STATEMENT 8

DESCRIPTION	AMOUNT
FROM FORM 8959	620.
FROM FORM 8960	716.
TOTAL TO FORM 1040, LINE 62	1,336.

SCHEDULE A — STATE AND LOCAL INCOME TAXES — STATEMENT 9

DESCRIPTION	AMOUNT
OFFICE OF PENSIONS	599.
UNITED STATES SENATE	11,991.
NORTHERN VIRGINIA COMMUNITY COLLEGE	4,278.
DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE	1,689.
TOTAL TO SCHEDULE A, LINE 5	18,557.

SCHEDULE A — CASH CONTRIBUTIONS — STATEMENT 10

DESCRIPTION	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT
ANNUAL CATHOLIC APPEAL FOR THE DIOCESE OF WILMINGTON, DE	2,400.	
DELAWARE BAR FOUNDATION	100.	
DELAWARE CENTER FOR JUSTICE	100.	
NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATIONAL FOUNDATION	1,200.	
ST. JOSEPH'S ON THE BRANDYWINE	400.	
THE ALS ASSOCIATION	100.	
HOLY SPIRIT CATHOLIC CHURCH	25.	
USO	2,755.	
WESTMINSTER PRESBYTERIAN CHURCH	200.	
EMPOWERED COMMUNITIES	100.	
SUBTOTALS	7,380.	
TOTAL TO SCHEDULE A, LINE 16		7,380.

SCHEDULE A	ITEMIZED DEDUCTIONS WORKSHEET		STATEMENT 11
1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28.		58,285.
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.		58,285.
4.	MULTIPLY LINE 3 BY 80% (.80).	46,628.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38.	388,844.	
6.	ENTER $305,050 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $279,650 IF HEAD OF HOUSEHOLD; $254,200 IF SINGLE; OR $152,525 IF MARRIED FILING SEPARATELY.	305,050.	
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.	83,794.	
8.	MULTIPLY LINE 7 BY 3% (.03).	2,514.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8.		2,514.
10.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29.		55,771.

SCHEDULE C-EZ	GROSS RECEIPTS	STATEMENT 12
DESCRIPTION		AMOUNT
GROSS RECEIPTS		418.
TOTAL TO SCHEDULE C-EZ, LINE 1		418.

FORM 6251 PASSIVE ACTIVITIES STATEMENT 13

NAME OF ACTIVITY	FORM	NET INCOME (LOSS) AMT	NET INCOME (LOSS) REGULAR	ADJUSTMENT
COTTAGE - WILMINGTON, DE	SCH E	19,092.	19,092.	
TOTAL TO FORM 6251, LINE 19				

FORM 6251	EXEMPTION WORKSHEET	STATEMENT 14
1 ENTER: $52,800 IF SINGLE OR HEAD OF HOUSEHOLD; $82,100 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $41,050 IF MARRIED FILING SEPARATELY		82,100.
2 ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28	360,474.	
3 ENTER: $117,300 IF SINGLE OR HEAD OF HOUSEHOLD; $156,500 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $78,250 IF MARRIED FILING SEPARATELY	156,500.	
4 SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	203,974.	
5 MULTIPLY LINE 4 BY 25% (.25)		50,994.
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 29, AND GO TO FORM 6251, LINE 30		31,106.
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 29, AND GO TO FORM 6251, LINE 30		

2014 R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

DO NOT WRITE OR STAPLE IN THIS AREA

or Fiscal year beginning and ending

Your Social Security No. Spouse's Social Security No.

ATTACH LABEL HERE

Your Last Name: BIDEN JR. First Name and Middle Initial: JOSEPH R. Jr., Sr., III., etc.

Spouse's Last Name: BIDEN Spouse's First Name: JILL T. Jr., Sr., III., etc.

Present Home Address (Number and Street) Apt. #

City: WILMINGTON State: DE ZIP Code

Form DE2210 If you were a part-year resident in 2014, give the dates you resided in Delaware.

Attached From Month Day 2014 To Month Day 2014

FILING STATUS (MUST CHECK ONE)

1. Single, Divorced, Widow(er)
2. Joint or Entered into a Civil Union
3. Married or Entered into a Civil Union & Filing Separate Forms
4. X Married or Entered into a Civil Union & Filing Combined Separate on this form
5. Head of Household

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.** Begin Return on Page 2, Line 29, then enter amount from Line 42 here ▶	1	114,604	225,562
2a. If you elect the DELAWARE STANDARD DEDUCTION check here. Filing Statuses 1, 3 & 5 Enter $3250 in Column B; Filing Status 2 Enter $6500 in Column B; Filing Status 4 Enter $3250 in Column A and 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 48 in Column B. Filing status 4 enter Itemized Deductions from Page 2, Line 48 in Columns A and B	2	19,797	18,697
3. ADDITIONAL STANDARD DEDUCTIONS **(Not Allowed with Itemized Deductions - see instructions)** Multiply the number of boxes checked below 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. Column A - if SPOUSE was: 65 or over Blind Column B - if YOU were: 65 or over Blind	3		
4. **TOTAL DEDUCTIONS**- Add Line 2 & 3 and enter here	4	19,797	18,697
5. **TAXABLE INCOME**- Subtract Line 4 from Line 1, and Compute Tax on this Amount	5	94,807	206,865
6. Tax Liability from Tax Rate Table/Schedule See Instructions — Column A 5,241 Column B 12,637	6		
7. Tax on Lump Sum Distribution **(Form 329)**	7		
8. **TOTAL TAX** - Add Lines 6 and 7 and enter here ▶	8	5,241	12,637
9a. **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. 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) X Self 60 or over (Column B) X. Enter number of boxes checked on Line 9b. 2 x $110	9b	110	110
10. Tax imposed by State of . **(Must attach copy of DE Schedule I and other state return)**	10	3,777	
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	3,997	220
16. **BALANCE.** Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)	16	1,244	12,417
17. Delaware Tax Withheld **(Attach W2s/1099s)** 599 11,991	17		
18. 2014 Estimated Tax Paid & Payments with Extensions	18		
19. S Corp Payments and Refundable Business Credits	19		
20. 2014 Capital Gains Tax Payments **(Att. Form 5403)**	20		
21. TOTAL Refundable Credits. Add Lines 17, 18, 19, and 20 and enter here ▶	21	599	11,991
22. **BALANCE DUE.** If Line 16 is greater than Line 21, subtract 21 from 16 and enter here ▶	22	645	426
23. **OVERPAYMENT.** If Line 21 is greater than Line 16, subtract 16 from 21 and enter here ▶	23		
24. **CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III**	24		
25. AMOUNT OF LINE 23 TO BE APPLIED TO **2015 ESTIMATED TAX ACCOUNT** ENTER ▶	25		
26. PENALTIES AND INTEREST DUE. If Line 22 is greater than $400, see estimated tax instructions ENTER ▶	26		
27. NET BALANCE DUE (For Filing Status 4, see instructions, page 9) For all other filing statuses, enter Line 22 plus Lines 24 and 26 PAY IN FULL ▶	27		1,071
28. NET REFUND (For Filing Status 4, see instructions, page 9) For all other filing statuses, subtract Lines 24, 25 and 26 from Line 23 ZERO DUE/TO BE REFUNDED ▶	28		

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

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 (+)			
29. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4	29	127,104	261,740
30. Interest on State & Local obligations other than Delaware	30		
31. Fiduciary adjustment, oil depletion	31		
32. TOTAL - Add Lines 30 and 31	32		
33. Subtotal. Add Lines 29 and 32 127,104 261,740	33		
SECTION B - SUBTRACTIONS (-)			
34. Interest received on U.S. Obligations	34		
35. Pension/Retirement Exclusions **(For a definition of eligible income, see instructions)**	35	12,500	9,548
36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL Carry forward.- please see instructions	36		
37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.)	37		26,630
38. SUBTOTAL. Add Lines 34, 35, 36 and 37 and enter here * STMT 2	38	12,500	36,178
39. Subtotal. Subtract Line 38 from Line 33 114,604 225,562	39		
40. Exclusion for certain persons 60 and over or disabled (See instructions)	40		
41. TOTAL - Add Lines 38 and 40	41	12,500	36,178
42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1	42	114,604	225,562
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.			
43. Enter total Itemized Deductions from Schedule A, Federal Form, Line 29 STMT 3	43	25,600	30,171
44. Enter Foreign Taxes Paid (See instructions)	44		
45. Enter Charitable Mileage Deduction (See instructions)	45		
46. SUBTOTAL. - Add Lines 43, 44, and 45 and enter here	46	25,600	30,171
47a. Enter State Income Tax included in Line 43 above (See instructions) STATEMENT 4	47a	5,803	11,474
47b. Enter Form 700 Tax Credit Adjustment (See instructions)	47b		
48 **TOTAL** - Subtract Line 47a and 47b from Line 46. Enter here and on Page 1, Line 2 (See instr.)	48	19,797	18,697

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.

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	Date 4-8-15	Signature of Paid Preparer	Date 4/15/15
Spouse's Signature (if filing joint or combined return)	Date 4-8-15	Address 4550 MONTGOMERY AVE SUITE 650N	
Home Phone / Business Phone		City BETHESDA	State MD / ZIP 208142930
E-Mail Address		EIN, SSN OR PTIN / Business Phone	E-Mail Address

BALANCE DUE W/PAYMENT ENCLOSED (LINE 27):
DELAWARE DIVISION OF REVENUE
P.O. BOX 508
WILMINGTON, DE 19899-0508

REFUND (LINE 28):
DELAWARE DIVISION OF REVENUE
P.O. BOX 8710
WILMINGTON, DE 19899-8710

ALL OTHER RETURNS:
DELAWARE DIVISION OF REVENUE
P.O. BOX 8711
WILMINGTON, DE 19899-8711

442011
02-16-15

MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE
PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN

2014 R

2014 DELAWARE RESIDENT SCHEDULES

Schedule

Names: JOSEPH R. BIDEN JR. & JILL T. BIDEN

Social Security Number:

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.

		Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
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.			
Enter the credit in **HIGHEST** to **LOWEST** amount order.			
1. Tax imposed by State of VA (enter 2 character state name)	1	3,777	
2. Tax imposed by State of VA (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 Resident Return, Line 10. **You must attach a copy of the other state return(s) with your Delaware tax return**	6	3,777	

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

7a. Child's First Name	7b. Child's Last Name	8. Child's SSN	9. Child's Date of Birth

		CHILD 1		CHILD 2		CHILD 3	
10. Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	10	YES	NO	YES	NO	YES	NO
11. Was the child permanently and totally disabled during any part of 2014?	11	YES	NO	YES	NO	YES	NO

12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B)	12	
13. Federal earned income credit from Federal Form 1040, Line 66a; Form 1040A, Line 42a; or Form 1040EZ, Line 8a	13	
14. Delaware EITC Percentage (20%)	14	.20
15. Multiply Line 13 by Line 14	15	
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on Resident Return, Line 14	16	

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.

17.
- A. Non-Game Wildlife
- B. U.S. Olympics
- C. Emergency Housing
- D. Breast Cancer Educ.
- E. Organ Donations
- F. Diabetes Educ.
- G. Veteran's Home
- H. DE National Guard
- I. Juv. Diabetes Fund
- J. Mult. Sclerosis Soc.
- K. Ovarian Cancer Fund
- L. 21st Fund for Children
- M. White Clay Creek
- N. Home of the Brave
- O. Senior Trust Fund
- P. Veteran's Trust Fund
- Q. Protecting DE's Children Fund

Enter the total Contribution amount here and on Resident Return, Line 24 17

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

JOSEPH R. BIDEN JR. & JILL T. BIDEN

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)	114,604.
VIRGINIA ADJUSTED GROSS INCOME	127,098.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	5,241.
TAX IMPOSED BY STATE OF VIRGINIA	3,777.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 127,098. / 114,604.	1.000000
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 5,241. X 1.000000	5,241.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	
AMOUNT OF CREDIT, STATE OF VIRGINIA	3,777.
TOTAL TO FORM 200-01, PAGE 1, LINE 10	3,777.

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

DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	0.	26,630.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	0.	26,630.

DE 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	12,245.	17,670.	29,915.
C. INTEREST PAID, SCHEDULE A, LINE 15	10,495.	10,495.	20,990.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19	3,690.	3,690.	7,380.
E. CASUALTY & THEFT, SCHEDULE A, LN 20			
F. MISCELLANEOUS, SCHEDULE A, LINE 27			
G. OTHER MISC., SCHEDULE A, LINE 28			
1. TOTAL ITEMIZED DEDUCTIONS	26,430.	31,855.	58,285.
2. ENTER AMOUNT FROM 1040, LINE 38	127,104.	261,740.	388,844.
3. LIMITED ITEMIZED DEDUCTIONS DISALLOWED	830.	1,684.	2,514.
4. TOTAL ITEMIZED DEDUCTION. SUBTRACT LINE 3 FROM LINE 1	25,600.	30,171.	55,771.
TOTAL TO FORM 200-01, PAGE 2, LINE 42	25,600.	30,171.	

DE 200-01 OTHER STATE TAXES SUBTRACTED FROM ITEMIZED DEDUCTIONS STATEMENT 4

VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	0.	0.
TAX LIABILITY		0.
LESSER OF SCH A TAXES OR TAX LIABILITY	0.	0.

VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	4,278.	0.
TAX LIABILITY	3,777.	
LESSER OF SCH A TAXES OR TAX LIABILITY	3,777.	0.
TOTAL OTHER STATE TAXES INCLUDED ON LINE 46A	3,777.	0.

763
Page 1

2014 Virginia Nonresident Income Tax Return

Due May 1, 2015

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

First Name	MI	Last Name	Suffix	Your Social Security Number	☐ Check if deceased
JILL	T	BIDEN			
Spouse's First Name (Filing Status 2 Only)	MI	Last Name	Suffix	Spouse's Social Security Number	☐ Check if deceased

Present Home Address (Number and Street or Rural Route)

Your Birth Date (mm-dd-yyyy)

Spouse's Birth Date (mm-dd-yyyy)

City, Town or Post Office: WILMINGTON | State: DE | ZIP Code

State of Residence: DE

Important - Name of Virginia City or County in which principal place of business, employment or income source is located. ☐ City **OR** ☐ County

Locality Code

Check Applicable Boxes

☐ Amended Return Check if Result of NOL ☐
☐ Name(s) or Address Different than Shown on 2013 VA Return
☐ Overseas on Due Date
☐ Dependent on Another's Return
☐ Qualifying Farmer, Fisherman or Merchant Seaman
EIC Claimed on federal return $ _____ .00

Filing Status Enter Filing Status Code in box below.

Code: 4

1 = Single, Federal head of household? YES ☐
2 = Married, Filing Joint Return - both must have Virginia income
3 = Married, Spouse Has No Income From Any Source
4 = Married, Filing Separate Returns

If Filing Status 3 or 4, enter spouse's SSN in the Spouse's Social Security Number box at top of form and, enter Spouse's Name
JOSEPH R. BIDEN J

Exemptions Add Sections 1 and 2. Enter the sum on Line 13.

You	Spouse if Filing Status 2 or 3	Dependents			Total Section 1
1	+ ☐	+ ☐	= 1	X $930 =	930

You 65 or over	Spouse 65 or over	You Blind	Spouse Blind			Total Section 2
☐	+ ☐	+ ☐	+ ☐	= ☐	X $800 =	

1	Adjusted Gross Income from federal return - *Not federal taxable income*	1	127,104	00
2	Additions from Schedule 763 ADJ, Line 3.	2		00
3	**Add Lines 1 and 2.**	3	127,104	00
4	Age Deduction (See instructions and the Age Deduction Worksheet). You	4a		00
	Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b. Spouse	4b		00
5	Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return.	5		00
6	State income tax refund or overpayment credit reported as income on your federal return.	6		00
7	Subtractions from Schedule 763 ADJ, Line 7.	7		00
8	**Add Lines 4a, 4b, 5, 6 and 7.**	8		00
9	**Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3.**	9	127,104	00
10	Itemized Deductions: See instructions.	10	26,430	00
11	State and local income taxes claimed from federal Schedule A, if claiming itemized deductions.	11	6,566	00
12	If claiming itemized deductions subtract Line 11 from Line 10 or enter standard deduction amount.	12	19,864	00
13	Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above.	13	930	00
14	Deductions from Schedule 763 ADJ, Line 9.	14		00
15	**Add Lines 12, 13, and 14.**	15	20,794	00
16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16	106,310	00
17	Percentage from Nonresident Allocation Section on Page 2 (Enter to one decimal place only)	17	66.0	%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17	18	70,165	00
19	Income Tax from Tax Table or Tax Rate Schedule	19	3,777	00

Include Forms W-2, W-2G, 1099 and VK-1.

Include check or money order.

Va. Dept. of Taxation
2601044 REV. 08/14

For Local Use

LTD ☐ $ _____

1019 483061 10-09-14

15240402 745960 54742 2014.03020 BIDEN JR., JOSEPH 54742__1

Your Name	Your SSN
JILL T. BIDEN	

20a	Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1.	20a	4,278 00
20b	Spouse's Virginia income tax withheld. Attach Forms W-2, W-2G, 1099 and VK-1.	20b	00
21	2014 Estimated Tax Payments.	21	00
22	2013 overpayment credited to 2014 estimated tax.	22	00
23	Extension Payment - submitted using Form 760IP.	23	00
24	Credit for Low-Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	24	00
25	Total credits from Schedule OSC.	25	00
26	Credit for Political Contributions.	26	00
27	Credits from Schedule CR, Section 5, Line 1A.	27	00
28	**Total payments and credits. Add Lines 20a through 27.**	28	4,278 00
29	If Line 19 is larger than Line 28, enter the difference. This is the **INCOME TAX YOU OWE.** Skip to Line 34.	29	00
30	If Line 28 is larger than Line 19, enter the difference. This is the **OVERPAYMENT AMOUNT.**	30	501 00
31	Amount of overpayment on Line 30 to be CREDITED TO 2015 ESTIMATED INCOME TAX.	31	00
32	Virginia College Savings Plan Contributions from Schedule VAC, Part I, line 6.	32	00
33	Other Voluntary Contributions from Schedule VAC, Section II, Line 14	33	00
34	Addition to Tax, Penalty and Interest from **attached** Schedule 763 ADJ, Line 21.	34	00
35	Consumer's Use Tax. You may be liable if sales tax was not paid on Internet or other purchases. See instructions.	35	00
36	Add Lines 31 through 35.	36	00
37	If you owe tax on Line 29, add Lines 29 and 36 - **OR** - If you have an overpayment on Line 30 and Line 36 is larger than Line 30, enter the difference. This is the **AMOUNT YOU OWE.** Attach payment. Check here if paying by credit card or debit card - See instructions ☐	37	00
38	If Line 30 is larger than Line 36, subtract Line 36 from Line 30. This is the amount to be **REFUNDED TO YOU.**	38	501 00

If the Direct Deposit section below is not completed, your refund will be issued on a Debit Card.

DIRECT BANK DEPOSIT
Domestic Accounts Only
No International Deposits

Your Bank Routing Transit Number | **Your Bank Account Number** | Checking ☐ Savings ☐

Nonresident Allocation Percentage

			A - All Sources		B - Virginia Sources	
1	Wages, salaries, tips, etc.	1	83,870	00	83,870	00
2	Interest income.	2	478	00		00
3	Dividends.	3		00		00
4	Alimony received.	4		00		00
5	Business income or loss.	5	418	00		00
6	Capital gain or loss/capital gain distributions.	6		00		00
7	Other gains or losses.	7		00		00
8	Taxable pensions, annuities and IRA distributions.	8	32,792	00		
9	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	9	9,546	00		00
10	Farm income or loss.	10		00		00
11	Other income.	11		00		00
12	Interest on obligations of other states from Schedule 763 ADJ, Line 1.	12		00		
13	Lump-sum and accumulation distributions included on Sch. 763 ADJ, Line 3.	13		00		00
14	TOTAL - Add Lines 1 through 13 and enter each column total here.	14	127,104	00	83,870	00
15	Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. *Compute percentage to one decimal place (e.g., 5.4%)*. Enter on Page 1, Line 17	15			66.0	%

[X] I (We) authorize the Dept. of Taxation to discuss this return with my (our) preparer. ☐ I agree to obtain my Form 1099-G at **www.tax.virginia.gov.**

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.

Your Signature	Your Phone Number	Date	
Jill T. Biden		4.8.15	
Spouse's Signature (If a joint return, both must sign)	Spouse's Phone Number	Preparer's PTIN	Vendor Code
Preparer's Name / Firm's Name (or Yours if Self-Employed)	Preparer's Phone Number	Filing Election Code	Office Use Only
GELMAN, ROSENBERG &			

483062
02-06-15

2014 Schedule INC/CG
Report all W-2s, 1099s, & VK-1s with VA Withholding

JILL T BIDEN

Your/ Spouse SSN	Withholding Type	VA Withholding	Employer FEIN	VA Account Number	VA Wages, tips, other comp.
	W	4278.			83870.

Virginia Approved Form

Total VA Withholding	SSN	VA Withholding
You		4278.
Spouse		
Total # of W-2s, 1099s, & VK-1s	01	

483111 09-10-14 1019

SCHEDULE C-EZ GROSS RECEIPTS STATEMENT 1

DESCRIPTION	AMOUNT
GROSS RECEIPTS	418.
TOTAL TO SCHEDULE C-EZ, LINE 1	418.