

Name, Address, and SSN

Form section for Name, Address, and SSN. Includes fields for first name (JOSEPH R), last name (BIDEN JR.), spouse's name (JILL T), and address (WILMINGTON, DE).

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Includes checkboxes for 'You' and 'Spouse'.

Filing Status

Filing status options: 1 Single, 2 Married filing jointly (checked), 3 Married filing separately, 4 Head of household, 5 Qualifying widow(er).

Exemptions

Exemption section with checkboxes for 'Yourself' and 'Spouse' (both checked). Includes a table for dependents and a total number of exemptions claimed (2).

Income

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

If you did not get a W-2, see page 20.

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

Main income section with lines 7 through 22. Includes taxable wages (308,376), interest (4,014), dividends, and total income (379,178).

Adjusted Gross Income

Adjusted Gross Income section with lines 23 through 37. Lists various deductions like educator expenses, health savings account, and IRA deduction, resulting in an adjusted gross income of 379,178.

**Tax and Credits**

38 Amount from line 37 (adjusted gross income) 38 379,178.

39a Check  You were born before January 2, 1946,  Blind. Total boxes  
if:  Spouse was born before January 2, 1946,  Blind. checked ... 39a 1

b If your spouse itemizes on a separate return or you were a dual-status alien, check here ... 39b

40 Itemized deductions (from Schedule A) or your standard deduction (see instructions) 40 67,038.

41 Subtract line 40 from line 38 41 312,140.

42 Exemptions. Multiply \$3,650 by the number on line 6d 42 7,300.

43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- 43 304,840.

44 Tax. Check if any tax is from: a  Form(s) 8814 b  Form 4972 44 78,378.

45 Alternative minimum tax. Attach Form 6251 45 7,669.

46 Add lines 44 and 45 46 86,047.

47 Foreign tax credit. Attach Form 1116 if required 47

48 Credit for child and dependent care expenses. Attach Form 2441 48

49 Education credits from Form 8863, line 23 49

50 Retirement savings contributions credit. Attach Form 8880 50

51 Child tax credit (see instructions) 51

52 Residential energy credits. Attach Form 5695 52

53 Other credits from Form: a  3800 b  8801 c  53

54 Add lines 47 through 53. These are your total credits 54

55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- 55 86,047.

**Other Taxes**

56 Self-employment tax. Attach Schedule SE 56

57 Unreported social security and Medicare tax from Form: a  4137 b  8919 57

58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required 58

59 a  Form(s) W-2, box 9 b  Schedule H. c  Form 5405, line 16 59 579.

60 Add lines 55 through 59. This is your total tax 60 86,626.

**Payments**

61 Federal income tax withheld from Forms W-2 and 1099 61 79,446.

62 2010 estimated tax payments and amount applied from 2009 return 62

63 Making work pay credit. Attach Schedule M 63

64a Earned income credit (EIC) 64a

b Nontaxable combat pay election 64b

65 Additional child tax credit. Attach Form 8812 65

66 American opportunity credit from Form 8863, line 14 66

67 First-time homebuyer credit from Form 5405, line 10 67

68 Amount paid with request for extension to file 68

69 Excess social security and tier 1 RRTA tax withheld 69

70 Credit for federal tax on fuels. Attach Form 4136 70

71 Credits from Form: a  2439 b  8839 c  8801 d  8885 71

72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments 72 79,446.

**Refund**

73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid 73

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

75 Amount of line 73 you want applied to your 2011 estimated tax 75

**Amount You Owe**

76 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions 76 7,180.

77 Estimated tax penalty (see instructions) 77

**Third Party Designee**

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

Designee's name **WALTER H DEYHLE, CPA** Phone no. \_\_\_\_\_

**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: *Walter H Deyhle* Date: 4.14.11 Your occupation: VICE PRESIDENT Daytime phone number: \_\_\_\_\_

Spouse's signature: *Jill T Biden* Date: 4.14.11 Spouse's occupation: TEACHER

**Paid Preparer Use Only**

Print preparer's name: \_\_\_\_\_ Preparer's signature: *Walter H Deyhle* Date: 4/12/11 Check  If self-employed PTIN: \_\_\_\_\_

Firm's name: **GELMAN, ROSENBERG & FREEDMAN**

Firm's address: **4550 MONTGOMERY AVE., SUITE 650 NORTH BETHESDA, MD 20814-2930**

**SCHEDULE A  
(Form 1040)**

**Itemized Deductions**

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **07**

Department of the Treasury  
Internal Revenue Service (99)

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

Your social security number

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

<b>Medical and Dental Expenses</b>		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 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 State and local (check only one box):			
a	<input checked="" type="checkbox"/> Income taxes, or	5	SEE STATEMENT 7	18,300.	
b	<input type="checkbox"/> General sales taxes	6		13,369.	
6	Real estate taxes (see instructions)	6			
7	New motor vehicle taxes from line 11 of the worksheet on page 2 (for certain vehicles purchased in 2009). Skip this line if you checked box 5b	7			
8	Other taxes. List type and amount ▶	8			
9	Add lines 5 through 8	9			31,669.
<b>Interest You Paid</b>		10 Home mortgage interest and points reported to you on Form 1098		10	30,019.
		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	
<b>Note.</b> 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	30,019.
<b>Gifts to Charity</b>		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions		16	4,400. STMT 8
		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	950.
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	5,350.
<b>Casualty and Theft Losses</b>		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		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	
<b>Other Miscellaneous Deductions</b>		28 Other - from list in instructions. List type and amount ▶		28	
<b>Total Itemized Deductions</b>		29 Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40		29	67,038.
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			<input type="checkbox"/>

LHA 019501 12-21-10 For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2010

Worksheet Before you begin:  You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than \$135,000 (\$260,000 if married filing jointly).  
 See the instructions for line 7 on page A-6.

New motor vehicle taxes

Use this worksheet to figure the amount to enter on line 7.  (Attach to Form 1040.)	1 Enter the state or local sales or excise taxes you paid in 2010 for the purchase of any new motor vehicle(s) after February 16, 2009, and before January 1, 2010 (see instructions) .....	1		3
	2 Enter the purchase price (before taxes) of the new motor vehicle(s) .....	2		
	3 Is the amount on line 2 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 1. <input type="checkbox"/> Yes. Figure the portion of the tax from line 1 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions).			
	4 Enter the amount from Form 1040, line 38 .....	4		
	5 Enter the total of any - • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	5		
	6 Add lines 4 and 5 .....	6		
	7 Enter \$125,000 (\$250,000 if married filing jointly) .....	7		
	8 Is the amount on line 6 more than the amount on line 7? <input type="checkbox"/> No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet: <input type="checkbox"/> Yes. Subtract line 7 from line 6 .....	8		
	9 Divide the amount on line 8 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 .....	9		
	10 Multiply line 3 by line 9 .....		10	
	11 Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7 .....		11	

**SCHEDULE B**  
(Form 1040A or 1040)

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

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ See instructions.

OMB No. 1545-0074

**2010**  
Attachment  
Sequence No. **08**

Your social security number

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

**Part I  
Interest**

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

NEW CASTLE COUNTY SCHOOL EFCU  
US SENATE FEDERAL CREDIT UNION  
WILMINGTON SAVINGS FUND  
MASSACHUSETTS MUTUAL LIFE

Amount

19.  
18.  
3,966.  
11.

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 **4,014.**  
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 **4,014.**

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

**Part II  
Ordinary  
Dividends**

5 List name of payer ▶

Amount

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 2010, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 ..... X

b If "Yes," enter the name of the foreign country ▶

8 During 2010, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2 ..... X

027501  
10-18-10

LHA For Paperwork Reduction Act Notice, see separate instructions.

Schedule B (Form 1040A or 1040) 2010

**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.

▶ See instructions for Schedule E (Form 1040).

OMB No. 1545-0074

**2010**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

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

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

<b>1</b>	List the type and address of each rental real estate property:	<b>2</b>		<b>Yes</b>	<b>No</b>
<b>A</b>	<b>COTTAGE</b>  WILMINGTON, DE	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-4)	<b>A</b>	<b>X</b>	
<b>B</b>			<b>B</b>		
<b>C</b>			<b>C</b>		

	Properties			Totals	
	A	B	C	(Add columns A, B, and C.)	
<b>3</b> Rents received	<b>3</b> 13,200.			<b>3</b>	13,200.
<b>4</b> Royalties received	<b>4</b>			<b>4</b>	
<b>Expenses:</b>					
<b>5</b> Advertising	<b>5</b>				
<b>6</b> Auto and travel (see page E-5)	<b>6</b>				
<b>7</b> Cleaning and maintenance	<b>7</b>				
<b>8</b> Commissions	<b>8</b> 2,200.				
<b>9</b> Insurance	<b>9</b>				
<b>10</b> Legal and other professional fees	<b>10</b>				
<b>11</b> Management fees	<b>11</b>				
<b>12</b> Mortgage interest paid to banks, etc. (see page E-5)	<b>12</b>			<b>12</b>	
<b>13</b> Other interest	<b>13</b>				
<b>14</b> Repairs	<b>14</b>				
<b>15</b> Supplies	<b>15</b>				
<b>16</b> Taxes	<b>16</b>				
<b>17</b> Utilities	<b>17</b>				
<b>18</b> Other (list) ▶	<b>18</b>				
<b>19</b> Add lines 5 through 18	<b>19</b> 2,200.			<b>19</b>	2,200.
<b>20</b> Depreciation expense or depletion (see page E-5)	<b>20</b>			<b>20</b>	
<b>21</b> Total expenses. Add lines 19 and 20	<b>21</b> 2,200.				
<b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-6 to find out if you must file Form 6198	<b>22</b> 11,000.				
<b>23</b> Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-6 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	<b>23</b> ( ) ( ) ( )				
<b>24</b> Income. Add positive amounts shown on line 22. Do not include any losses				<b>24</b>	11,000.
<b>25</b> Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here				<b>25</b>	( )
<b>26</b> 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				<b>26</b>	11,000.

**Alternative Minimum Tax - Individuals**

▶ Attach to Form 1040 or Form 1040NR.

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

Your social security number

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

**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 6. (If less than zero, enter as a negative amount.)	1	312,140.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, OR 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), lines 5, 6, and 8	3	31,669.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If filing Schedule L (Form 1040A or 1040), enter as a negative amount the sum of lines 6 and 17 from that schedule	6	
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) <b>SEE STATEMENT 9</b>	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 \$219,900, see instructions.)	28	343,809.

**Part II Alternative Minimum Tax (AMT)**

29	Exemption. (If you were under age 24 at the end of 2010, see instructions.) IF your filing status is ... AND line 28 is not over ... THEN enter on line 29 ... Single or head of household ..... \$112,500 ..... \$47,450 Married filing jointly or qualifying widow(er) ..... 150,000 ..... 72,450 Married filing separately ..... 75,000 ..... 36,225 } <b>STMT 10</b>	29	23,998.
30	If line 28 is over the amount shown above for your filing status, see instructions. 30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 33 and 35 and skip the rest of Part II	30	319,811.
31	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 54 here. • All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.	31	86,047.
32	32 Alternative minimum tax foreign tax credit (see instructions)	32	
33	33 Tentative minimum tax. Subtract line 32 from line 31	33	86,047.
34	34 Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Sch J	34	78,378.
35	35 AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	7,669.

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

Form 6251 (2010)

Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions		36
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40	Enter the smaller of line 36 or line 39		40
41	Subtract line 40 from line 36		41
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		42
43	Enter: <ul style="list-style-type: none"> <li>• \$68,000 if married filing jointly or qualifying widow(er),</li> <li>• \$34,000 if single or married filing separately, or</li> <li>• \$45,550 if head of household.</li> </ul>	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet 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 -0-	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Enter the smaller of line 36 or line 37	46	
47	Enter the smaller of line 45 or line 46	47	
48	Subtract line 47 from line 46	48	
49	Multiply line 48 by 15% (.15) If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.		49
50	Subtract line 46 from line 40	50	
51	Multiply line 50 by 25% (.25)		51
52	Add lines 42, 49, and 51		52
53	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result		53
54	Enter the smaller of line 52 or line 53 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		54



ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)		Adjustment				Social Security Number
Form Name	Description	Income	Form 6251, Line 17	Form 6251, Line 18	Form 6251, Line 19	Form 6251, Line 20 Other Adjustment
E-	COTTAGE - * WILMINGTON, * REGULAR INCOME * AMT NET INCOME	11,000. 11,000.				

**SCHEDULE H  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Household Employment Taxes**

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

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

▶ See separate instructions.

OMB No. 1545-1971

**2010**

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 \$1,700 or more in 2010? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-4 before you answer this question.)

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

**B** Did you withhold federal income tax during 2010 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 2009 or 2010 to all household employees? (Do not count cash wages paid in 2009 or 2010 to your spouse, your child under age 21, or your parent.)

- No. Stop. Do not file this schedule.  
 Yes. Skip lines 1-9 and go to line 10 on page 2. (Calendar year taxpayers having no household employees in 2010 do not have to complete this form for 2010.)

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

1	Total cash wages subject to social security taxes (see page H-4)	1	3,600.
2	Social security taxes. Multiply line 1 by 12.4% (.124)	2	446.
3	Total cash wages subject to Medicare taxes (see page H-4)	3	3,600.
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4	104.
5	Federal income tax withheld, if any	5	
6	Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5	6	550.
7	Advance earned income credit (EIC) payments, if any	7	
8	Net taxes (subtract line 7 from line 6)	8	550.

**9** Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2009 or 2010 to all household employees? (Do not count cash wages paid in 2009 or 2010 to your spouse, your child under age 21, or your parent.)

- No. Stop. Include the amount from line 8 above on Form 1040, line 59, and check box b on that line. If you are not required to file Form 1040, see the line 9 instructions on page H-4.  
 Yes. Go to line 10 on page 2.

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

Schedule H (Form 1040) 2010

010351  
12-07-10

**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 page H-5 and check "No.")	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 Did you pay all state unemployment contributions for 2010 by April 18, 2011? Fiscal year filers, see page H-5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Next: If you checked the "Yes" box on all the lines above, complete Section A.  
If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

**Section A**

13 Name of the state where you paid unemployment contributions	DE	
14 Contributions paid to your state unemployment fund (see page H-5)	14	11.
15 Total cash wages subject to FUTA tax (see page H-5)	15	3,600.
16 FUTA tax. Multiply line 15 by .008. Enter the result here, skip Section B, and go to line 25	16	29.

**Section B**

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

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period		(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
		From	To					

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 on page H-5)	20
21 Multiply line 20 by 6.2% (.062)	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 on page H-5 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	550.
26 Add line 16 (or line 24) and line 25 (see page H-6)	26	579.

27 Are you required to file Form 1040?  
 Yes. Stop. Include the amount from line 26 above on Form 1040, line 59, and check box b on that line. Do not complete Part IV below.  
 No. You may have to complete Part IV. See page H-6 for details.

**Part IV Address and Signature - Complete this part only if required. See the line 27 instructions on page H-6.**

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 <input type="checkbox"/> if self-employed	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

# Noncash Charitable Contributions

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

▶ See separate instructions.

Name(s) shown on your income tax return

Identifying number

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

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

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

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

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

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A		VAR.	PURCHASE	1,200.	300.	THRIFT SHOP VALUE
B		VAR.	PURCHASE	800.	200.	THRIFT SHOP VALUE
C		VAR.	PURCHASE	800.	200.	THRIFT SHOP VALUE
D		VAR.	PURCHASE	200.	50.	THRIFT SHOP VALUE
E		VAR.	PURCHASE	800.	200.	THRIFT SHOP VALUE

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

- 2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ \_\_\_\_\_  
If Part II applies to more than one property, attach a separate statement.
- b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ \_\_\_\_\_  
(2) For any prior tax years ▶ \_\_\_\_\_
- c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
Name of charitable organization (donee) \_\_\_\_\_  
Address (number, street, and room or suite no.) \_\_\_\_\_  
City or town, state, and ZIP code \_\_\_\_\_
- d For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
- e Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

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

LHA For Paperwork Reduction Act Notice, see separate instructions.

OFFICE OF PENSIONS

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

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 2010
- D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2010

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. . . . .	28,190.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT . . . . .	28,190.
SPOUSE AMOUNT . . . . .	
2. ENTER ONE HALF OF LINE 1 . . . . .	14,095.
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	355,216.
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. . . . .	369,311.
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 . . . . .	369,311.
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 2010, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 20A. [X] YES. SUBTRACT LINE 8 FROM LINE 7 . . . . .	337,311.
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-. . . . .	325,311.
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-. . . . .	276,514.
16. ADD LINES 14 AND 15. . . . .	282,514.
17. MULTIPLY LINE 1 BY 85% (.85) . . . . .	23,962.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17 * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B	23,962.

	2009	2008	2007
	DELAWARE		
GROSS STATE/LOCAL INC TAX REFUNDS	4,749.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS DELAWARE	4,749.		
TOTAL NET TAX REFUNDS	4,749.		

JOSEPH R BIDEN JR. & JILL T BIDEN

FORM 1040	TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT
	2009	2008	2007
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	4,749.		
LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION	4,749.		
1 NET REFUNDS FOR RECALCULATION			
2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	66,207.		
3 DEDUCTION NOT SUBJ TO PHASEOUT			
4 NET REFUNDS FROM LINE 1			
5 LINE 2 MINUS LINES 3 AND 4	66,207.		
6 MULT LN 5 BY APPL SEC. 68 PCT	17,655.		
7 PRIOR YEAR AGI	333,182.		
8 ITEM. DED. PHASEOUT THRESHOLD	166,800.		
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)	166,382.		
10 MULT LN 9 BY APPL SEC. 68 PCT	1,664.		
11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)	64,543.		
12 ITEM DED. NOT SUBJ TO PHASEOUT			
13A TOTAL ADJ. ITEMIZED DEDUCTIONS	64,543.		
13B PRIOR YR. STD. DED. AVAILABLE	13,500.		
14 PRIOR YR. ALLOWABLE ITEM. DED.	64,543.		
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.	64,543.		
18 PRIOR YEAR STD. DED. AVAILABLE	13,500.		
19 SUBTRACT LINE 18 FROM LINE 17	51,043.		
20 LESSER OF LINE 16 OR LINE 19			
21 PRIOR YEAR TAXABLE INCOME	262,994.		
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 2007			
TOTAL TO FORM 1040, LINE 10			0.



JOSEPH R BIDEN JR. & JILL T BIDEN

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 5

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 S NORTHERN VIRGINIA COMMUNITY COLLEGE	225,888.	57,807.	12,701.		6,622.	3,275.
	82,488.	12,417.	3,034.		5,144.	1,203.
TOTALS	308,376.	70,224.	15,735.		11766.	4,478.

FORM 1040 FEDERAL INCOME TAX WITHHELD STATEMENT 6

T S DESCRIPTION	AMOUNT
T UNITED STATES SENATE S NORTHERN VIRGINIA COMMUNITY COLLEGE S OFFICE OF PENSIONS T WITHHOLDING FROM FORM 1099-SSA	57,807. 12,417. 2,174. 7,048.
TOTAL TO FORM 1040, LINE 61	79,446.

SCHEDULE A STATE AND LOCAL INCOME TAXES STATEMENT 7

DESCRIPTION	AMOUNT
OFFICE OF PENSIONS UNITED STATES SENATE NORTHERN VIRGINIA COMMUNITY COLLEGE OTHER STATE AND LOCAL INCOME TAXES	1,088. 12,701. 3,034. 1,477.
TOTAL TO SCHEDULE A, LINE 5	18,300.

SCHEDULE A		CASH CONTRIBUTIONS		STATEMENT	8
DESCRIPTION		AMOUNT 50% LIMIT	AMOUNT 30% LIMIT		
AMYOTROPHIC LATERAL SCLEROSIS GREATER PHILADELPHIA CHAPTER		200.			
WESTMINSTER PRESBYTERIAN CHURCH		1,000.			
NORTHERN VIRGINIA COMMUNITY COLLEGE ALUMNI SCHOLARSHIP FUND		1,400.			
YWCA		500.			
THE MINISTRY OF CARING		500.			
ANNUAL CATHOLIC APPEAL FOR THE DIOCESE OF WILMINGTON, DE		500.			
ANNA & SEYMOUR GITENSTEIN FOUNDATION		250.			
INSPIRATION FOR EXCELLENCE, TALENTED TEENS INTERNATIONAL DELAWARE		50.			
SUBTOTALS		4,400.			
TOTAL TO SCHEDULE A, LINE 16					4,400.

FORM 6251		PASSIVE ACTIVITIES		STATEMENT	9
NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT	
		AMT	REGULAR		
COTTAGE DE WILMINGTON,	SCH E	11,000.	11,000.		
TOTAL TO FORM 6251, LINE 19					

1	ENTER: \$47,450 IF SINGLE OR HEAD OF HOUSEHOLD; \$72,450 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$36,225 IF MARRIED FILING SEPARATELY. . . . .	72,450.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28 . . . . .	343,809.
3	ENTER: \$112,500 IF SINGLE OR HEAD OF HOUSEHOLD; \$150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$75,000 IF MARRIED FILING SEPARATELY . . . . .	150,000.
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0- . . . . .	193,809.
5	MULTIPLY LINE 4 BY 25% (.25). . . . .	48,452.
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 . . . . .	23,998.
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 . . . . .	

# 2010 R

## DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

or Fiscal year beginning \_\_\_\_\_ and ending \_\_\_\_\_

Spouse's Social Security No. \_\_\_\_\_

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

**BIDEN** **JOSEPH R** **JR**

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

**BIDEN** **JILL T**

Present Home Address (Number and Street) \_\_\_\_\_ Apt. # \_\_\_\_\_

City, State, ZIP Code \_\_\_\_\_

**WILMINGTON, DE**

### FILING STATUS (MUST CHECK ONE)

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

Form DE2210 Attached

If you were a part-year resident in 2010, give the dates you resided in Delaware.  
 From \_\_\_\_\_ 2010 To \_\_\_\_\_ 2010  
 Month Day      Month Day

Column A is for Spouse information, Filing Status 4 only. All other filing statuses use Column B.

	Column A	Column B
1. DELAWARE ADJUSTED GROSS INCOME. Enter amount from Page 2, Line 41	121,804.	225,888.
2a. If you elect the DELAWARE STANDARD DEDUCTION check here <input type="checkbox"/> <small>Filing Statuses 1, 3 &amp; 5 Enter \$3250 in Column B      Filing Status 4 Enter \$3250 in Column A and in Column B                      Filing Status 2 Enter \$6500 in Column B</small>		
b. If you elect the DELAWARE ITEMIZED DEDUCTIONS check here <input checked="" type="checkbox"/> <small>Filing Statuses 1, 2, 3 and 5, enter Itemized Deductions from Page 2, Line 47 in Column B                      Filing status 4 enter Itemized Deductions from Page 2, Line 47 in Columns A and B</small>	24,368.	24,370.
3. ADDITIONAL STANDARD DEDUCTIONS (Not Allowed with Itemized Deductions - see instructions) CHECK BOX(ES):      Column A - if SPOUSE was      Column B - if YOU were 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind <input type="checkbox"/> <small>Multiply the number of boxes checked above by \$2500. If you are filing a combined separate return                      (Filing status 4) enter the total for each appropriate column. All others enter total in Column B</small>		
4. TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here	24,368.	24,370.
5. TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount	97,436.	201,518.
6. Tax Liability from Tax Rate Table/Schedule	5,545.	12,779.
7. Tax on Lump Sum Distribution (Form 329)		
8. TOTAL TAX - Add Lines 6 and 7 and enter here	5,545.	12,779.
PERSONAL CREDITS If you are Filing Status 3, see Instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.		
9a. Enter number of exemptions claimed on Federal return <u>2</u> x \$110	110.	110.
On Line 9a, enter the number of exemptions for: Column A <u>1</u> Column B <u>1</u>		
9b. CHECK BOX(ES) Spouse 60 or over (Column A) <input type="checkbox"/> Self 60 or over (Column B) <input checked="" type="checkbox"/> Enter number of boxes checked on Line 9b. <u>1</u> x \$110		110.
10. Tax imposed by State of <u>STMT 1</u> . (Must attach copy of DE Schedule I and other state return)	3,515.	
11. Vol. Firefighter Co. # - Spouse (Column A) _____ Self (Column B) _____ Enter credit amount		
12. Other Non-Refundable Credits (see instructions)		
13. Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)		
14. Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation		
15. Total Non-Refundable Credits. Add Lines 9a, 9b, 10, 11, 12, 13 & 14 and enter here	3,625.	220.
16. BALANCE. Subtract Line 15 from Line 8. If Line 15 is greater than Line 8, enter "0" (Zero)	1,920.	12,559.
17. Delaware Tax Withheld (Attach W2s/1099s)	1,088.	12,701.
18. 2010 Estimated Tax Paid & Payments with Extensions		
19. S Corp Payments and Refundable Business Credits		
20. TOTAL Refundable Credits. Add Lines 17, 18 and 19 and enter here	1,088.	12,701.
21. BALANCE DUE. If Line 16 is greater than Line 20, subtract 20 from 16 and enter here	832.	
22. OVERPAYMENT. If Line 20 is greater than Line 16, subtract 16 from 20 and enter here		142.
23. CONTRIBUTIONS TO SPECIAL FUNDS If electing a contribution, complete and attach DE Schedule III	23	
24. AMOUNT OF LINE 22 TO BE APPLIED TO 2011 ESTIMATED TAX ACCOUNT	ENTER	24
25. PENALTIES AND INTEREST DUE. If Line 21 is greater than \$400, see estimated tax instructions	ENTER	25
26. NET BALANCE DUE (For Filing Status 4, see Instructions, Page 9) For all other filing statuses, enter Line 21 plus Lines 23 and 25	PAY IN FULL	690.
27. NET REFUND (For Filing Status 4, see instructions, Page 9)	ZERO DUE/TO BE REFUNDED	27

For all other filing statuses, subtract Lines 23, 24 and 25 from Line 22

ATTACH LABEL HERE

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 (+)

28. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4	28	123,804.	255,374.
29. Interest on State & Local obligations other than Delaware	29		
30. Fiduciary adjustment, oil depletion	30		
31. TOTAL - Add Lines 29 and 30	31		
32. Subtotal. Add Lines 28 and 31	32	123,804.	255,374.

SECTION B - SUBTRACTIONS (-)

33. Interest received on U.S. Obligations	33		
34. Pension/Retirement Exclusions (For a definition of eligible Income, see instructions)	34	2,000.	5,524.
35. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Travelink Program, Delaware NOL Carry forward. - please see instructions	35		
36. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.)	*36		23,962.
37. SUBTOTAL. Add Lines 33, 34, 35 and 36 and enter here * STMT 2	37	2,000.	29,486.
38. Subtotal. Subtract Line 37 from Line 32	38	121,804.	225,888.
39. Exclusion for certain persons 60 and over or disabled (See instructions)	39		
40. TOTAL - Add Lines 37 and 39	40	2,000.	29,486.
41. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 40 from Line 32. Enter here and on Page 1, Line 1	41	121,804.	225,888.

SECTION C - ITEMIZED DEDUCTIONS (MUST ATTACH FEDERAL SCHEDULE A) If Columns A and B are used and you are unable to specifically allocate deductions between spouses, you must prorate in accordance with income.

42. Enter total Itemized Deductions from Schedule A, Federal Form 1040, Line 29	42	STMT 3	29,228.	37,810.
43. Enter Foreign Taxes Paid (See instructions)	43			
44. Enter Charitable Mileage Deduction (See instructions)	44			
45. SUBTOTAL - Add Lines 42, 43, and 44 and enter here	45		29,228.	37,810.
46a. Enter State Income Tax included in Line 42 above (See instructions) STATEMENT 4	46a		4,860.	13,440.
46b. Enter Form 700 Tax Credit Adjustment (See instructions)	46b			
47. TOTAL - Subtract Line 46a and 46b from Line 45. Enter here and on Page 1, Line 2 (See instructions)	47		24,368.	24,370.

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

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

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 <i>R. Gelman</i> Date 4.14.11	Signature of Paid Preparer WALTER H DEYHLE, CPA Date 4/14/11
Spouse's Signature (if filing joint or combined return) <i>J. T. Gelman</i> Date 4.14.11	Address-ZIP Code GELMAN, ROSENBERG & FREEDMAN BETHESDA, MD 20814-2930
Home Phone	Business Phone
E-Mail Address	E-Mail Address

If a 2D barcode (black and white box) appears in the upper right hand corner of page 1 of this form, send the return to one of the following addresses:  
 MAKE CHECKS PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8753, WILMINGTON, DELAWARE 19899-8753  
 MAIL REFUND DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8710, WILMINGTON, DELAWARE 19899-8710  
 MAIL ZERO DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8711, WILMINGTON, DELAWARE 19899-8711  
 If a 2D barcode (black and white box) DOES NOT appear in the upper right hand corner of page 1 of this form, send the return to one of the following addresses:  
 MAKE CHECKS PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 508, WILMINGTON, DELAWARE 19899-0508  
 MAIL REFUND DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8765, WILMINGTON, DELAWARE 19899-8765  
 MAIL ZERO DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P.O. BOX 8711, WILMINGTON, DELAWARE 19899-8711

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

**2010 DELAWARE RESIDENT SCHEDULES**

Name(s): 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 filings statuses You or You plus Spouse COLUMN B
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**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 <u>VA</u> (enter 2 character state name) .....	1	3,515.	
2. Tax imposed by State of _____ (enter 2 character state name) .....	2		
3. Tax imposed by State of _____ (enter 2 character state name) .....	3		
4. Tax imposed by State of _____ (enter 2 character state name) .....	4		
5. Tax imposed by State of _____ (enter 2 character state name) .....	5		
6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return .....	6	3,515.	

**DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)**

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

Qualifying Child Information	CHILD 1	CHILD 2	CHILD 3
7. Child's Name (First and Last Name) .....			
8. Child's SSN .....			
9. Child's Year of Birth .....			
10. Was the child under age 24 at the end of 2010, a student, and younger than you (or your spouse, if filing jointly)? .....	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
11. Was the child permanently and totally disabled during any part of 2010? ...	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
12. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B) .....			
13. Federal earned income credit from Federal Form 1040, Line 64a; Form 1040A, Line 41a; Form 1040 EZ, Line 9a .....			
14. Delaware EITC Percentage (20%) .....			.20
15. Multiply Line 13 by Line 14 .....			
16. Enter the Smaller of Line 12 or Line 15 above. Enter here and on EZ Return, Line 11 or Resident Return, Line 14 .....			

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

**DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS**

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

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

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

17	
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**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)	121,804.
VIRGINIA ADJUSTED GROSS INCOME	82,453.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1)	5,545.
TAX IMPOSED BY STATE OF VIRGINIA	3,515.
"PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI	
= 82,453. / 121,804.	.676932
"PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR	
= 5,545. X .676932	3,754.
AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX	
(B) TAX IMPOSED BY OTHER STATE	
(C) PRO-RATA TAX	

AMOUNT OF CREDIT, STATE OF VIRGINIA 3,515.

TOTAL TO FORM 200-01, PAGE 1, LINE 10 3,515.

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

DESCRIPTION	SPOUSE	TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS	0.	23,962.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	0.	23,962.

	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4.			
B. TOTAL TAXES, SCHEDULE A, LINE 9 . . .	11,544.	20,125.	31,669.
C. INTEREST PAID, SCHEDULE A, LINE 15 .	15,009.	15,010.	30,019.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19 .	2,675.	2,675.	5,350.
E. CASUALTY & THEFT, SCHEDULE A, LN 20 .			
F. MISCELLANEOUS, SCHEDULE A, LINE 27 .			
G. OTHER MISC., SCHEDULE A, LINE 28 . .			
TOTAL ITEMIZED DEDUCTIONS . . . . .	29,228.	37,810.	67,038.
TOTAL TO FORM 200-01, PAGE 2, LINE 42	29,228.	37,810.	



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

VIRGINIA	SPOUSE	TAXPAYER
TAXES INCLUDED ON SCHEDULE A	3,034.	0.
TAX LIABILITY	3,515.	
LESSER OF SCH A TAXES OR TAX LIABILITY	3,034.	0.
TOTAL OTHER STATE TAXES INCLUDED ON LINE 46A	3,034.	0.

**2010** Staple Here  
**Virginia Nonresident Income Tax Return**  
 Due May 2, 2011

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

First Name <b>JILL</b>		MI <b>T</b>	Last Name <b>BIDEN</b>		Suffix	Your Social Security Number	<input type="checkbox"/> Check if deceased
Spouse's First Name (Filing Status 2 Only)		MI	Last Name		Suffix	Spouse's Social Security Number	<input type="checkbox"/> Check if deceased
Present Home Address (Number and Street or Rural Route)						State of Residence <b>DELAWARE</b>	
City, Town or Post Office <b>WILMINGTON</b>					State <b>DE</b>	ZIP Code	
Important - Name of Virginia City or County in which principal place of business, employment or income source is located						Locality Code from Instructions	
Your Home Phone Number		Your Business Phone Number			Spouse's Business Phone Number		
Preparer's FEIN/PTIN/SSN	Filing Election	Code	<input checked="" type="checkbox"/> I (we) authorize the Department of Taxation to discuss my (our) return with my (our) preparer.				
Check Applicable Boxes:	<input type="checkbox"/> Amended Return	<input type="checkbox"/> Name(s) And Address Different Than Shown on 2009 VA Return		<input type="checkbox"/> Overseas on Due Date			
	<input type="checkbox"/> Check if Result of NOL	<input type="checkbox"/> Dependent on Another's Return		<input type="checkbox"/> Qualifying Farmer, Fisherman or Merchant Seaman		EIC Claimed on federal return \$ _____ .00	

**EXEMPTIONS (Enter Number below)**

**Filing Status (Check Only One)**

- (1) Single - Did you claim federal head of household? YES
- (2) Married, Filing Joint Return - BOTH must have Virginia source income
- (3) Married, Spouse Has No Income From Any Source - Enter Spouse's SSN above  
Spouse's full name \_\_\_\_\_
- (4) Married, Filing Separate Returns - Enter Spouse's SSN above  
Spouse's full name **JOSEPH R BIDEN JR.**

You	Dependents	Total Section 1	65 or over	Blind	Total Section 2
1	+	=	x \$930 =		x \$800 =
2	+	=	x \$930 =		x \$800 =
2	+	=	x \$930 =		x \$800 =
1	+	=	1 x \$930 =	930	x \$800 =

Add the Total of Section 1 plus the Total of Section 2. Enter the sum on Line 13

1	Adjusted Gross Income.....	1	123,804	00
2	Additions from Schedule 763 ADJ, Line 3.....	2		00
3	Add Lines 1 and 2.....	3	123,804	00
4	Age Deduction - (See instructions and the Age Deduction Worksheet). Enter your birth date. For filing status 2, 3 and 4, birth dates for Yourself and Spouse are required. You cannot claim the Age Deduction if you also take the Disability Subtraction on Schedule 763 ADJ, Line 5.	4a	Yourself (mm/dd/yyyy)	00
		4b	Spouse (mm/dd/yyyy)	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	123,804	00
10	Deductions: Enter total Federal Itemized Deductions from Federal Schedule A.....	10	29,228	00
11	State and Local income taxes claimed from Federal Schedule A, if claiming Itemized Deductions.....	11	4,860	00
12	If claiming Itemized Deductions subtract Line 11 from Line 10 or enter Standard Deduction amount.....	12	24,368	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	0	00
15	Add Lines 12, 13, and 14.....	15	25,298	00

For Local Use Va. Dept. of Taxation 2601044 REV. 09/10

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Staple Forms W-2, W-2C, 1099-R, and VK-1 here. Staple check or money order here.

Your Name | Your SSN  
**JILL T BIDEN**

16	Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9.	16	98,506	00
17	Percentage from Nonresident Allocation Section below (Enter to one decimal place only).	17	66.6	%
18	Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17).	18	65,605	00
19	Income Tax from Tax Table or Tax Rate Schedule.	19	3,515	00
20a	Your Virginia income tax withheld, Attach Forms W-2, 1099, W-2G and VK-1.	20a	3,034	00
20b	Spouse's Virginia income tax withheld, Attach Forms W-2, 1099, W-2G and VK-1.	20b		00
21	2010 Estimated Tax Payments (Include credit from 2009).	21		00
22	Extension Payment - submitted using Form 7601P.	22		00
23	Tax Credit for Low Income Individuals or Virginia Earned Income Credit from Schedule 763 ADJ, Line 17.	23		00
24	Total credits from Schedule OSC.	24		00
25	Credits from Schedule CR, Section 4, Line 1A. If claiming Political Contribution Credit only, check box. <input type="checkbox"/>	25		00
26	Total payments and credits. Add Lines 20a, 20b, 21, 22, 23, 24 and 25.	26	3,034	00
27	If Line 19 is larger than Line 26, enter the difference. This is the <b>INCOME TAX YOU OWE</b> . Skip to Line 30.	27	481	00
28	If Line 26 is larger than Line 19, enter the difference. This is the <b>OVERPAYMENT AMOUNT</b> .	28		00
29	Amount of overpayment on Line 28 to be <b>CREDITED TO 2011 ESTIMATED INCOME TAX</b> .	29		00
30	Adjustments and Voluntary Contributions from attached Schedule 763 ADJ, Line 24.	30		00
31	Add Lines 29 and 30.	31		00
32	If you owe tax on Line 27, add Lines 27 and 31 - <b>OR</b> - If you have an overpayment on Line 28 and Line 31 is larger than Line 28, enter the difference. This is the <b>AMOUNT YOU OWE</b> . Attach payment. Check here if credit card payment has been made. <input type="checkbox"/>	32	481	00
33	If Line 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be <b>REFUNDED TO YOU</b> .	33		00

**NONRESIDENT ALLOCATION PERCENTAGE.** Enter negative numbers in brackets.

	A - All Sources	B - Virginia Sources
1 Wages, salaries, tips, etc.	82,488 00	82,488 00
2 Interest income.	3,990 00	
3 Dividends.	00	00
4 Alimony received.	00	00
5 Business income or loss.	00	00
6 Capital gain or loss/capital gain distributions.	00	00
7 Other gains or losses.	00	00
8 Taxable pensions, annuities and IRA distributions.	31,826 00	
9 Rents, royalties, partnerships, estates, trusts, S corporations, etc.	5,500 00	
10 Farm income or loss.	00	00
11 Other income.	00	00
12 Interest on obligations of other states from Schedule 763 ADJ, Line 1.	00	
13 Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3.	00	00
14 <b>TOTAL</b> - Add Lines 1 through 13 and enter each column total here.	123,804 00	82,488 00
15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. <i>Compute percentage to one decimal place but not more than 100% (example 5.4%).</i> ENTER here and on Line 17 on Page 2.		66.6 %

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

Please Sign Here	Your Signature <i>Jill T. Biden</i>	Date 4-14-11	Spouse's Signature (if a joint return, both must sign)	Date
	Preparer's Use Only	Preparer's Signature <i>Walter H. Deyhle</i>	Date 4/12/11	Firm's Name (or Yours if Self-Employed) <b>GELMAN, ROSENBERG &amp; BETHESDA, MD 20814-2</b>

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12-28-10

**Attach A Complete Copy Of Your Federal Tax Return And All Other Required Virginia Attachments**

**2010 Virginia Schedule INC/CG**  
 Report all W2s, 1099s, and VK-1s with Virginia Withholding

JILL T BIDEN

Your/ Spouse SSN	Withholding Type	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
	W	3034.			82488.

	Total Virginia Withholding:	SSN	VA Withholding
YOU			3034.

TOTAL NUMBER OF W2S, 1099S AND VK-1S 01