Form 1040
U.S. Individual Income Tax Return
2009

Label
(See instructions on page 14.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign
Check here if you, your spouse If filing jointly want $3 to go to this fund (see page 14)

Filing Status
1 Single
2 Married filing jointly (even if only one had income)
3 Married filing separately. Enter spouse’s SSN above and full name here.

Exemptions
6a Yourself. If someone can claim you as a dependent, do not check box 6a
b Spouse (see page 17 and check here)

Income
7 Wages, salaries, tips, etc. Attach Form(s) W-2
8a Taxable interest. Attach Schedule B if required
8b Exempt interest. Do not include on line 8a
9a Ordinary dividends. Attach Schedule B if required
9b Qualified dividends (see page 22)
10 Taxable refunds, credits, or offsets of state and local income taxes STMT 3 STMT 5
11 Alimony received
12 Business income or (loss). Attach Schedule C or C-EZ
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here
14 Other gains or (losses). Attach Form 4797
15a IRA distributions
15b Taxable amount
16a Pensions and annuities
16b Taxable amount
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E
18 Farm income or (loss). Attach Schedule F
19 Unemployment compensation in excess of $2,400 per recipient
20a Social security benefits
20b Taxable amount (see page 27)
21 Other income. List type and amount (see page 29)

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

Adjusted Gross Income
23 Educator expenses (see page 29)
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ
25 Health savings account deduction. Attach Form 8889
26 Moving expenses. Attach Form 3903
27 One-half of self-employment tax. Attach Schedule SE
28 Self-employed SEP, SIMPLE, and qualified plans
29 Self-employed health insurance deduction (see page 30)
30 Penalty on early withdrawal of savings
31a Alimony paid
31b Recipient’s SSN
32 IRA deduction (see page 31)
33 Student loan interest deduction (see page 34)
34 Tuition and fees deduction. Attach Form 8917
35 Domestic production activities deduction. Attach Form 8990
36 Add lines 23 through 31a and 32 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income

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

Form 1040 (2009)


<table>
<thead>
<tr>
<th>Form 1040 (2006)</th>
<th>JOSEPH R. BIDEN JR. &amp; JILL T. BIDEN</th>
</tr>
</thead>
</table>

**Tax and Credits**

- **35 Amount from line 37 (adjusted gross income):** 333,182.41
- **39a Check:** (X) You were born before January 2, 1945, or blind. Total boxes:
  - **38a Blind:** 1
- **40a Itemized deductions (Schedule A) or your standard deduction (see left margin):** 64,543.81
- **41 Subtract line 40a from line 38:** 268,639.58
- **42 Exemptions, if line 38 is $125,000 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 9d. Otherwise, see page 37:** 5,645.00
- **43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0:** 262,994.00
- **44 Tax, if any tax is from: a Form(s) 8814 b Form 4792:** 64,609.00
- **45 Alternative minimum tax, Attach Form 6251:** 5,829.00
- **46 Add lines 44 and 45:** 70,438.00
- **47 Foreign tax credit. Attach Form 1116 if required:** 47.00
- **48 Credit for child and dependent care expenses. Attach Form 2441:** 48.00
- **49 Education credits from Form 8863, line 29:** 49.00
- **50 Retirement savings contributions credit, Attach Form 8880:** 60.00
- **51 Child tax credit (see page 42):** 61.00
- **52 Credits from Form 8839:** 62.00
- **53 Other credits from Form 8839:** 58.00
- **54 Add lines 47 through 53. These are your total credits:** 70,438.00
- **55 Subtract line 54 from line 46. If line 64 is more than line 46, enter -0:**
- **56 Self-employment tax. Attach Schedule SE:**
- **57 Unrelated social security and Medicare tax for Form 8810:** 839.00
- **58 Additional tax on IRA(s), other qualified retirement plans, etc. Attach Form 5329 if required:** 58.00
- **59 Additional taxes: a AEIC payments b X Household employment taxes, Attach Schedule H:** 709.00
- **60 Add lines 56 through 59. This is your total tax:** 71,147.00

**Other Taxes**

- **61 Federal income tax withheld from Forms W-2 and 1099:** 65,572.00
- **62 2009 estimated tax payments and amount applied from 2008 return:** 62.00
- **63 Making work pay and government retiree credits. Attach Schedule M:** 63.00
- **64 Earned income credit (EIC):** 64a
  - b Nonrefundable combat pay election: 64b
- **65 Additional child tax credit. Attach Form 8812:** 65.00
- **66 Refundable education credit from Form 8863, line 16:** 66.00
- **67 First-time homebuyer credit. Attach Form 7004:** 67.00
- **68 Amount paid with request for extension to file (see page 72):** 68.00
- **69 Excess social security and tier 1 FRTA tax withheld (see page 72)**
  - **70 Credits from Form 8839:** 60.00
- **71 Add lines 61, 62, 63, 64, and 65 through 70. These are your total payments:** 71.00
  - **72 If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid:** 72.00
- **73 Add Amount of line 72 you want refunded to you. If Form 8889 is attached, check here:** 73a
  - **73b Amount of line 72 you want refunded to you**
  - **73c Amount of line 72 you want applied to year 2009 estimated tax:**
  - **74 Amount of line 72 you want applied to year 2009 estimated tax:** 74.00
  - **75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 74:** 75.00
  - **76 Estimated tax penalty (see page 74):** 76.00

**Third Party Designee:**

- **WALTER H. DEVINE, CPA**

**Sign Here:**

- **JUDICIAL TAX COURT**
  - **4722**
  - **4722**

**Paid Preparer's Use Only:**

- **Preparer's name:** GELMAN, ROSENBERG & FREEDMAN
  - **4550 MONTGOMERY AVE., SUITE 650 NORTH**
  - **BETHESDA, MARYLAND 20814-2930**

**EIN:**

- **EN:**

**Phone:**
## Itemized Deductions

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical and dental expenses</td>
<td>1</td>
</tr>
<tr>
<td>Taxes You Paid</td>
<td>17,718</td>
</tr>
<tr>
<td>Home mortgage interest and points reported to you on Form 1098</td>
<td>30,349</td>
</tr>
<tr>
<td>Gifts by cash or check</td>
<td>3,920</td>
</tr>
<tr>
<td>Casualty and theft losses</td>
<td></td>
</tr>
<tr>
<td>Job Expenses and Certain Miscellaneous Deductions</td>
<td></td>
</tr>
<tr>
<td>Total Itemized Deductions</td>
<td>64,543</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

LHA 10/2009 11-04-09

Schedule A (Form 1040) 2009

4

14100412 745960 54742 2009.03041 BIDEN JR., JOSEPH R 54742 1
### SCHEDULE B

**Interest and Ordinary Dividends**

<table>
<thead>
<tr>
<th>Part I</th>
<th>Interest</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.</td>
<td>NEW CASTLE COUNTY SCHOOL EFCU</td>
</tr>
<tr>
<td></td>
<td></td>
<td>US SENATE FEDERAL CREDIT UNION</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WILMINGTON SAVINGS FUND</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WILMINGTON SAVINGS FUND</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>2</th>
<th>Add the amounts on line 1</th>
<th>1,135</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815</td>
<td></td>
</tr>
</tbody>
</table>

| 4 | Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 9a. | 1,135 |

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

### Part II

**Ordinary Dividends**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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. | |

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.

<table>
<thead>
<tr>
<th>Foreign Accounts and Trusts</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>7a</td>
<td>At any time during 2009, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1</td>
<td></td>
</tr>
<tr>
<td>b</td>
<td>If &quot;Yes,&quot; enter the name of the foreign country.</td>
<td>X</td>
</tr>
<tr>
<td>8</td>
<td>During 2009, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?</td>
<td></td>
</tr>
<tr>
<td>927051</td>
<td>If &quot;Yes,&quot; you may have to file Form 3520. See page B-2.</td>
<td>X</td>
</tr>
</tbody>
</table>

For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions.

Schedule B (Form 1040A or 1040) 2009

6400412 745960 54742

2009.03041 BIDEN JR., JOSEPH R 54742 1
### Part I: Short-Term Capital Gains and Losses - Assets Held One Year or Less

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Date acquired (Mo., day, yr)</th>
<th>(c) Date sold (Mo., day, yr)</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) Gain or (loss) Subtract (e) from (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  SHS REVOLON INC</td>
<td>VARIOUS</td>
<td>12/29/09</td>
<td>23.</td>
<td>23.</td>
<td></td>
</tr>
</tbody>
</table>

2. Enter your short-term totals, if any, from Schedule D-1, line 2: 2

3. Total short-term sales price amounts. Add lines 1 and 2 in column (d): 23.4

4. Net short-term gain or (loss) from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824: 4

5. Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1: 5

6. Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet in the Instructions: 6

7. Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f): 23.4

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

<table>
<thead>
<tr>
<th>(a) Description of property</th>
<th>(b) Date acquired (Mo., day, yr)</th>
<th>(c) Date sold (Mo., day, yr)</th>
<th>(d) Sales price</th>
<th>(e) Cost or other basis</th>
<th>(f) Gain or (loss) Subtract (e) from (d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. Enter your long-term totals, if any, from Schedule D-1, line 9: 9

10. Total long-term sales price amounts. Add lines 8 and 9 in column (d): 10

11. Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824: 11

12. Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1: 12

13. Capital gain distributions: 13

14. Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet in the Instructions: 14

15. Net long-term capital gain or (loss), Combine lines 8 through 14 in column (f). Then go to Part III on page 2: 15

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

Schedule D (Form 1040) 2009

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Social Security Number: 54742 1

2009.03041 BIDEN JR., JOSEPH R

4100412 745960 54742

920511 10-29-09
16 Combine lines 7 and 15 and enter the result

If line 16 is:

- A gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- A loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- Zero, skip lines 17 through 21 below and enter 0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 both gains?

☐ Yes. Go to line 18.
☒ No. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-8 of the instructions

19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-9 of the instructions

20 Are lines 18 and 19 both zero or blank?

☐ Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). Do not complete lines 21 and 22 below.

☒ No. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Schedule D Tax Worksheet on page D-10 of the instructions. Do not complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

☐ Yes. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 39 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).

☒ No. Complete the rest of Form 1040 or Form 1040NR.
## Alternative Minimum Tax - Individuals

### Part I: Alternative Minimum Taxable Income

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount from Form 6014, line 8), and go to line 11. Otherwise, enter the amount from Form 1040, line 86 (minus any amount on Form 8814, line 6), and go to line 7. (If less than zero, enter as a negative amount)</td>
<td>268,639</td>
</tr>
<tr>
<td>2. Medical and dental. Enter the maximum of Schedule A (Form 1040), line 4, or 2.6% (0.026) of Form 1040, line 38. If zero or less, enter -0-</td>
<td>31,038</td>
</tr>
<tr>
<td>3. Taxes from Schedule A (Form 1040), lines 5, 6, and 8</td>
<td>6</td>
</tr>
<tr>
<td>4. Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions</td>
<td>4</td>
</tr>
<tr>
<td>5. Miscellaneous deductions from Schedule A (Form 1040), line 27</td>
<td>6</td>
</tr>
<tr>
<td>6. If Form 1040, line 38, is over $186,800 (over $83,400 if married filing separately), enter the amount from line 11 of the itemized deductions worksheet on page A-1 of the instructions for Schedule A (Form 1040)</td>
<td>-1,664</td>
</tr>
<tr>
<td>7. If filing Schedule B (Form 1040B or 1040), enter as a negative amount the sum of lines 8 and 20 from that schedule</td>
<td>7</td>
</tr>
<tr>
<td>8. Tax refund from Form 1040, line 10 or line 21</td>
<td>8</td>
</tr>
<tr>
<td>9. Investment interest expense (difference between regular tax and AMT)</td>
<td>9</td>
</tr>
<tr>
<td>10. Depletion (difference between regular tax and AMT)</td>
<td>10</td>
</tr>
<tr>
<td>11. Net operating loss deduction from Form 1040, line 21, Enter as a positive amount</td>
<td>11</td>
</tr>
<tr>
<td>12. Alternative tax net operating loss deduction</td>
<td>12</td>
</tr>
<tr>
<td>13. Interest from specified private activity bonds exempt from the regular tax</td>
<td>13</td>
</tr>
<tr>
<td>14. Qualified small business stock (7% of gain excluded under section 1202)</td>
<td>14</td>
</tr>
<tr>
<td>15. Exercise of incentive stock options (excess of AMT income over regular tax income)</td>
<td>15</td>
</tr>
<tr>
<td>16. Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)</td>
<td>16</td>
</tr>
<tr>
<td>17. Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)</td>
<td>17</td>
</tr>
<tr>
<td>18. Disposition of property (difference between AMT and regular tax gain or loss)</td>
<td>18</td>
</tr>
<tr>
<td>19. Depreciation on assets placed in service after 1989 (difference between regular tax and AMT)</td>
<td>19</td>
</tr>
<tr>
<td>20. Passive activities (difference between AMT and regular tax income or loss)</td>
<td>20</td>
</tr>
<tr>
<td>21. Loss limitations (difference between AMT and regular tax income or loss)</td>
<td>21</td>
</tr>
<tr>
<td>22. Circulation costs (difference between regular tax and AMT)</td>
<td>22</td>
</tr>
<tr>
<td>23. Long-term contracts (difference between AMT and regular tax income)</td>
<td>23</td>
</tr>
<tr>
<td>24. Mining costs (difference between regular tax and AMT)</td>
<td>24</td>
</tr>
<tr>
<td>25. Research and experimental costs (difference between regular tax and AMT)</td>
<td>25</td>
</tr>
<tr>
<td>26. Income from certain installment sales before January 1, 1987</td>
<td>26</td>
</tr>
<tr>
<td>27. Intangible drilling costs preference</td>
<td>27</td>
</tr>
<tr>
<td>28. Other adjustments, including income-based related adjustments</td>
<td>28</td>
</tr>
<tr>
<td>29. Alternative minimum taxable income. Combine lines 1 through 28. (If married filing separately and line 29 is more than $216,900, see instructions)</td>
<td>298,013</td>
</tr>
</tbody>
</table>

### Part II: Alternative Minimum Tax (AMT)

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>30. Exemption. (If you were under age 24 at the end of 2009, see instructions.)</td>
<td>33,947</td>
</tr>
<tr>
<td>IF your filing status is... AND line 29 is not over... THEN enter on line 30...</td>
<td>30</td>
</tr>
<tr>
<td>Single or head of household</td>
<td>$112,600</td>
</tr>
<tr>
<td>Married filing jointly or qualifying widow(er)</td>
<td>150,000</td>
</tr>
<tr>
<td>Married filing separately</td>
<td>75,000</td>
</tr>
<tr>
<td>STMT. 1.3</td>
<td>30</td>
</tr>
<tr>
<td>31. Subtract line 30 from line 29. If more than zero, go to line 32. If zero or less, enter -0- here and on lines 34 and 35 and skip the rest of Part II</td>
<td>264,066</td>
</tr>
<tr>
<td>32. If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter.</td>
<td>70,438</td>
</tr>
<tr>
<td>* 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 refuged for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here.</td>
<td>70,438</td>
</tr>
<tr>
<td>* All others: if line 31 is $175,000 or less ($87,500 or less if married filing separately), multiply line 31 by 26% (0.26). Otherwise, multiply line 31 by 28% (0.28) and subtract $3,695 ($1,750 if married filing separately) from the result.</td>
<td>70,438</td>
</tr>
<tr>
<td>33. Alternative minimum tax foreign tax credit (see instructions)</td>
<td>33</td>
</tr>
<tr>
<td>34. Tentative minimum tax. Subtract line 33 from line 32</td>
<td>34</td>
</tr>
<tr>
<td>35. Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47).</td>
<td>35</td>
</tr>
<tr>
<td>IF you used Sch J to figure your tax, the amount from line 44 of Form 1040 must be refrused without using Sch J</td>
<td>64,609</td>
</tr>
<tr>
<td>36. AMT. Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45</td>
<td>5,829</td>
</tr>
</tbody>
</table>
### Part III: Tax Computation Using Maximum Capital Gains Rates

<table>
<thead>
<tr>
<th>Line</th>
<th>Formula</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Enter the amount from Form 2521, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the Instructions.</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Enter the amount from line 8 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see Instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 38. Otherwise, add lines 38 and 39, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Enter the smaller of line 37 or line 40.</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Subtract line 41 from line 37.</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>If line 42 is $175,000 or less ($87,500 or less if married filing separately), multiply line 42 by 26% (.26). Otherwise, multiply line 42 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>Enter:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $67,900 if married filing jointly or qualifying widow(er),</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $33,950 if single or married filing separately, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• $45,600 if head of household.</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter 0.</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>Subtract line 45 from line 44. If zero or less, enter 0.</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Enter the smaller of line 37 or line 38.</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Enter the smaller of line 46 or line 47.</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Subtract line 48 from line 47.</td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Multiply line 49 by 15% (.15).</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Subtotal line 47 from line 41.</td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>Multiply line 51 by 25% (.25).</td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>Add lines 43, 50, and 52.</td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>If line 37 is $175,000 or less ($87,500 or less if married filing separately), multiply line 37 by 26% (.26). Otherwise, multiply line 37 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>Enter the smaller of line 63 or line 64 here and on line 52. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 52. Instead, enter it on line 4 of the worksheet in the Instructions.</td>
<td></td>
</tr>
</tbody>
</table>
**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.

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

A  Did you pay any one household employee cash wages of $1,700 or more in 2009? (If any household employees was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-4 before you answer this question.)

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

B  Did you withhold federal income tax during 2009 for any household employee?

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

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

- [ ] No.  Stop.  Do not file this schedule.
- [X] Yes.  Skip lines 1-9 and go to line 10 on page 2.  (Calendar year taxpayers having no household employees in 2009 do not have to complete this form for 2009.)

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total cash wages subject to social security taxes (see page H-4)</td>
<td>4,400</td>
</tr>
<tr>
<td>2</td>
<td>Social security taxes. Multiply line 1 by 12.4% (.124)</td>
<td>546.50</td>
</tr>
<tr>
<td>3</td>
<td>Total cash wages subject to Medicare taxes (see page H-4)</td>
<td>4,400</td>
</tr>
<tr>
<td>4</td>
<td>Medicare taxes. Multiply line 3 by 2.9% (.029)</td>
<td>128.20</td>
</tr>
<tr>
<td>5</td>
<td>Federal income tax withheld, if any</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Total social security, Medicare, and federal income taxes. Add lines 2, 4, and 5</td>
<td>674.70</td>
</tr>
<tr>
<td>7</td>
<td>Advance earned income credit (EIC) payments, if any</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Net taxes (subtract line 7 from line 6)</td>
<td>674.70</td>
</tr>
</tbody>
</table>

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

- [ ] No.  Stop.  Include the amount from line 8 above on Form 1040, line 59, and check box b on that line.  If you are not required to file Form 1040, see the line 9 instructions on page H-4.
- [X] Yes.  Go to line 10 on page 2.
## Part I: Federal Unemployment (FUTA) Tax

10. Did you pay unemployment contributions to only one state? (If you paid contributions to Michigan, check "No.")
   - Yes: X
   - No: 

11. Did you pay all state unemployment contributions for 2009 by April 15, 2010? Fiscal year filers, see page H-5
   - Yes: X
   - No: 

12. Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?
   - Yes: X
   - No: 

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
   - Delaware (DE)

14. State reporting number as shown on state unemployment tax return
   - [Redacted]

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

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

17. FUTA tax. Multiply line 16 by .006. Enter the result here, skip Section B, and go to line 26
   - 17

### Section B

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

<table>
<thead>
<tr>
<th>(a) Name of state</th>
<th>(b) State reporting number as shown on state unemployment tax return</th>
<th>(c) Taxable wages (as defined in state act)</th>
<th>(d) State experience rate period</th>
<th>(e) Tax rate</th>
<th>(f) Tax rate by .054</th>
<th>(g) Tax rate by col. (h)</th>
<th>(h) Contributions paid to state unemployment fund</th>
</tr>
</thead>
</table>

19. Totals

20. Add columns (f) and (g) of line 19

21. Total cash wages subject to FUTA tax (see the line 16 instructions on page H-5)

22. Multiply line 21 by .062

23. Multiply line 21 by 0.6% (.062)

24. Enter the smaller of line 22 or line 23 (Michigan employers must use the worksheet in the separate instructions and check here)

25. FUTA tax. Subtract line 23 from line 22. Enter the result here and go to line 26

### Part II: Total Household Employment Taxes

26. Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter 0

27. Add line 17 (or line 25) and line 28 (see page H-5)

28. Are you required to file Form 1040?
   - Yes: [ ]
   - No: [ ]
   - If yes, stop. Include the amount from line 27 above on Form 1040, line 59, and check box b on that line. Do not complete Part IV below.

### Part IV: Address and Signature

- Complete this part only if required. See the line 28 instructions on page H-5.

Address (number and street) or FPO, box if mail is not delivered to street address

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 payment to employees. Declaration of prepare (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature

Preparer's signature

Preparer's use only

Phone no.

Schedule H (Form 1040) 2009

1200412 745960 54742

2009.03041 R. BIDEN JR. JOSEPH R 54742 1
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

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.

(a) Name and address of the
donee organization

(b) Description of donated property
(For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>GOODWILL OF DELAWARE &amp; DELAWARE COUNTY 300 EAST LEA BOULEV. WILMINGTON, DE 19802</td>
<td>CLOTHING, HOUSEHOLD GOODS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>GOODWILL OF DELAWARE &amp; DELAWARE COUNTY</td>
<td>CLOTHING, SHOES, DISHES, 300 EAST LEA BOULEV. WILMINGTON, DE 19802</td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td>FURNITURE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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
donation

(d) Date acquired by donor

(e) Fair market value

(f) Method used to determine the fair market value

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>05/26/09</td>
<td>VAR</td>
<td>PURCHASE</td>
<td>200</td>
</tr>
<tr>
<td>B</td>
<td>12/21/09</td>
<td>VAR</td>
<td>PURCHASE</td>
<td>700</td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest

b If Part II applies to more than one property, attach a separate statement.

(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

3a 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?
OFFICE OF PENSIONS

AMOUNT RECEIVED THIS YEAR
31,995.

NONTAXABLE AMOUNT
169.

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

31,826.

TOTAL INCLUDED IN FORM 1040, LINE 16B
31,826.
CHECK ONLY ONE BOX:
A. SINGLE, HEAD OF HOUSEHOLD, OR QUALIFYING WIDOW(ER)
X B. MARRIED FILING JOINTLY
C. MARRIED FILING SEPARATELY AND LIVED WITH YOUR SPOUSE AT ANY TIME DURING 2009
D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2009

1. ENTER THE TOTAL AMOUNT FROM BOX 5 OF ALL YOUR FORMS SSA-1099 AND RRB-1099. ALSO, ENTER THIS AMOUNT ON FORM 1040, LINE 20A. .................................................. 27,923.
   IF YOU CHECKED BOX B: TAXPAYER AMOUNT .................................................. 27,923.
   SPOUSE AMOUNT ..................................................

2. ENTER ONE HALF OF LINE 1 .................................................. 13,962.

3. ADD THE AMOUNTS ON FORM 1040, LINE 7, 8B, 9A, 10 THRU 14, 15B, 16B, 17 THRU 19, 21 AND SCHEDULE B, LINE 2. DO NOT INCLUDE ANY AMOUNTS FROM BOX 5 OF FORMS SSA-1099 OR RRB-1099 .................................................. 309,447.

4. ENTER THE AMOUNT OF ANY EXCLUSIONS FROM FOREIGN EARNED INCOME, FOREIGN HOUSING, INCOME FROM U.S. POSSESSIONS, OR INCOME FROM PUERTO RICO BY BONA FIDE RESIDENTS OF PUERTO RICO THAT YOU CLAIMED ..................................................

5. ADD LINES 2, 3, AND 4 .................................................. 323,409.

6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32, AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED LINE NEXT TO LINE 36 ..................................................

7. SUBTRACT LINE 6 FROM LINE 5 .................................................. 323,409.

8. ENTER: $25,000 IF YOU CHECKED BOX A OR D, OR $32,000 IF YOU CHECKED BOX B, OR $0 IF YOU CHECKED BOX C .................................................. 32,000.

9. IS THE AMOUNT ON LINE 8 LESS THAN THE AMOUNT ON LINE 7?
   [ ] NO. STOP. NONE OF YOUR SOCIAL SECURITY BENEFITS ARE TAXABLE. ENTER -0- ON FORM 1040, LINE 20B. IF YOU ARE MARRIED FILING SEPARATELY AND YOU LIVED APART FROM YOUR SPOUSE FOR ALL OF 2009, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 20A.
   [X] YES. SUBTRACT LINE 8 FROM LINE 7 .................................................. 291,409.

10. ENTER $9,000 IF YOU CHECKED BOX A OR D, $12,000 IF YOU CHECKED BOX B $0 IF YOU CHECKED BOX C .................................................. 12,000.

11. SUBTRACT LINE 10 FROM LINE 9. IF ZERO OR LESS, ENTER -0- .................................................. 279,409.

12. ENTER THE SMALLER OF LINE 9 OR LINE 10 .................................................. 12,000.

13. ENTER ONE HALF OF LINE 12 .................................................. 6,000.

14. ENTER THE SMALLER OF LINE 2 OR LINE 13 .................................................. 6,000.

15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0- .................................................. 237,498.

16. ADD LINES 14 AND 15 .................................................. 243,498.

17. MULTIPLY LINE 1 BY 85% (.85) .................................................. 23,735.

18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17
   * ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B .................................................. 23,735.

15  20430411 745960 54742
STATEMENT(S) 2  2009.03040 BIDEN JR., JOSEPH R  54742  1
<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delaware</td>
<td>631</td>
<td>31</td>
<td></td>
</tr>
<tr>
<td>Net Tax Refunds Delaware</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Net Tax Refunds</td>
<td>600</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
1. IS THE AMOUNT ON FORM 1040, LINE 38, MORE THAN THE AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS?
   NO. STOP. MULTIPLY $3,650 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
   YES. CONTINUE
2. MULTIPLY $3,650 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D
   ................................................................. 7,300.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 ........................................ 333,182.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS ........................................ 250,200.
   SINGLE $166,800
   MARRIED FILING JOINTLY OR WIDOW(ER) $250,200
   MARRIED FILING SEPARATELY $125,100
   HEAD OF HOUSEHOLD $208,500
5. SUBTRACT LINE 4 FROM LINE 3 .............................................. 82,982.
6. IS LINE 5 MORE THAN $122,500 ($61,250 IF MARRIED FILING SEPARATELY)?
   [x] NO. DIVIDE LINE 5 BY $2,500 ($1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1) ........................................ 34.
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL ........................................ 0.68
8. MULTIPLY LINE 2 BY LINE 7 ........................................ 4,964.
9. DIVIDE LINE 8 BY 3 ........................................ 1,655.
10. SUBTRACT LINE 9 FROM LINE 2. TOTAL TO FORM 1040, LINE 42. ........................................ 5,645.
<table>
<thead>
<tr>
<th>FORM 1040</th>
<th>TAXABLE STATE AND LOCAL INCOME TAX REFUNDS</th>
<th>STATEMENT 5</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.</td>
<td>600.</td>
</tr>
<tr>
<td></td>
<td>LESS: REFUNDS - NO BENEFIT DUE TO AMT - SALES TAX BENEFIT REDUCTION</td>
<td>600.</td>
</tr>
<tr>
<td>1</td>
<td>NET REFUNDS FOR RECALCULATION</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT</td>
<td>62,710.</td>
</tr>
<tr>
<td>3</td>
<td>DEDUCTION NOT SUBJ TO PHASEOUT</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>NET REFUNDS FROM LINE 1</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>LINE 2 MINUS LINES 3 AND 4</td>
<td>62,710.</td>
</tr>
<tr>
<td>6</td>
<td>MULT LN 5 BY APPL SEC. 68 PCT</td>
<td>16,723.</td>
</tr>
<tr>
<td>7</td>
<td>PRIOR YEAR AGI</td>
<td>269,255.</td>
</tr>
<tr>
<td>8</td>
<td>ITEM. DED. PHASEOUT THRESHOLD</td>
<td>159,950.</td>
</tr>
<tr>
<td>9</td>
<td>SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)</td>
<td>109,306.</td>
</tr>
<tr>
<td>10</td>
<td>MULT LN 9 BY APPL SEC. 68 PCT</td>
<td>1,093.</td>
</tr>
<tr>
<td>11</td>
<td>ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)</td>
<td>61,617.</td>
</tr>
<tr>
<td>12</td>
<td>ITEM DED. NOT SUBJ TO PHASEOUT</td>
<td></td>
</tr>
<tr>
<td>13A</td>
<td>TOTAL ADJ. ITEMIZED DEDUCTIONS</td>
<td>61,617.</td>
</tr>
<tr>
<td>13B</td>
<td>PRIOR YR. STD. DED. AVAILABLE</td>
<td>12,950.</td>
</tr>
<tr>
<td>14</td>
<td>PRIOR YR. ALLOWABLE ITEM. DED.</td>
<td>61,617.</td>
</tr>
<tr>
<td>15</td>
<td>SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>ALLOWABLE PRIOR YR. ITEM. DED.</td>
<td>61,617.</td>
</tr>
<tr>
<td>18</td>
<td>PRIOR YR STD. DED. AVAILABLE</td>
<td>12,950.</td>
</tr>
<tr>
<td>19</td>
<td>SUBTRACT LINE 18 FROM LINE 17</td>
<td>48,667.</td>
</tr>
<tr>
<td>20</td>
<td>LESSER OF LINE 16 OR LINE 19</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>PRIOR YEAR TAXABLE INCOME</td>
<td>201,199.</td>
</tr>
<tr>
<td>22</td>
<td>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</td>
<td>0.</td>
</tr>
</tbody>
</table>

STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2006

TOTAL TO FORM 1040, LINE 10

0.
### FORM 1040
**REFUNDS ATTRIBUTABLE TO EST. TAX PAID FOLLOWING YR STATEMENT 6**

<table>
<thead>
<tr>
<th>State</th>
<th>Refund</th>
<th>Amount Subtracted from Taxable Refund</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delaware</td>
<td>580 x</td>
<td>631 = 31</td>
</tr>
</tbody>
</table>

**STATE TAX PAID IN FOLLOW YEAR**

| TOTAL STATE TAX PAID 2008 | 11,795 |

---

### FORM 1040
**WAGES RECEIVED AND TAXES WITHHELD STATEMENT 7**

<table>
<thead>
<tr>
<th>Employer's Name</th>
<th>Amount Paid</th>
<th>Federal Tax Withheld</th>
<th>State Tax Withheld</th>
<th>City Tax N/H</th>
<th>SDI Tax</th>
<th>FICA Tax</th>
<th>Medicare Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>T United States Senate</td>
<td>218,274</td>
<td>48,345</td>
<td>15,255</td>
<td>6,622</td>
<td>3,165</td>
<td></td>
<td></td>
</tr>
<tr>
<td>T Widener Univ</td>
<td>2,050</td>
<td>141</td>
<td>68</td>
<td>127</td>
<td>30</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S State of Delaware</td>
<td>13,653</td>
<td>2,598</td>
<td>701</td>
<td>864</td>
<td>202</td>
<td></td>
<td></td>
</tr>
<tr>
<td>S Northern Virginia Community College</td>
<td>42,486</td>
<td>5,169</td>
<td></td>
<td>2,635</td>
<td>616</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| TOTALS                                 | 276,463     | 56,253               | 16,024             | 10,248       | 4,013   |          |              |
### Excess Social Security Tax Worksheet

1. **ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $6,621.60 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE**
   - **TAXPAYER:** 6,749.
   - **SPOUSE:** 3,499.

2. **ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 60**

3. **ADD LINES 1 AND 2**
   - **TAXPAYER:** 6,749.
   - **SPOUSE:** 3,499.

4. **SOCIAL SECURITY TAX LIMIT**
   - **TAXPAYER:** 6,622.
   - **SPOUSE:** 6,622.

5. **SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 69.**
   - **TAXPAYER:** 127.
   - **SPOUSE:** 0.

---

### Federal Income Tax Withheld

<table>
<thead>
<tr>
<th>S Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>T UNITED STATES SENATE</td>
<td>48,345.</td>
</tr>
<tr>
<td>T WIDENER UNIV</td>
<td>141.</td>
</tr>
<tr>
<td>S STATE OF DELAWARE</td>
<td>2,598.</td>
</tr>
<tr>
<td>S NORTHERN VIRGINIA COMMUNITY COLLEGE</td>
<td>5,169.</td>
</tr>
<tr>
<td>S OFFICE OF PENSIONS</td>
<td>2,343.</td>
</tr>
<tr>
<td>T WITHHOLDING FROM FORM 1099-SSA</td>
<td>6,981.</td>
</tr>
</tbody>
</table>

**TOTAL TO FORM 1040, LINE 61**

- **65,577.**

---

### Schedule A

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>OFFICE OF PENSIONS</td>
<td>1,145.</td>
</tr>
<tr>
<td>UNITED STATES SENATE</td>
<td>15,255.</td>
</tr>
<tr>
<td>WIDENER UNIV</td>
<td>68.</td>
</tr>
<tr>
<td>STATE OF DELAWARE</td>
<td>701.</td>
</tr>
<tr>
<td>DELAWARE PRIOR YEAR ESTIMATE PAYMENTS - TAXPAYER</td>
<td>290.</td>
</tr>
<tr>
<td>DELAWARE PRIOR YEAR ESTIMATE PAYMENTS - SPOUSE</td>
<td>290.</td>
</tr>
<tr>
<td>REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS</td>
<td>-31.</td>
</tr>
</tbody>
</table>

**TOTAL TO SCHEDULE A, LINE 5**

- **17,718.**

---

20430411 745960 54742

2009.03040 BIDEN JR., JOSEPH R

54742 1
<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT 50% LIMIT</th>
<th>AMOUNT 30% LIMIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>NATIONAL GUARD SUMMER CAMP</td>
<td>500.</td>
<td></td>
</tr>
<tr>
<td>WESTMINSTER PRESBYTERIAN</td>
<td>340.</td>
<td></td>
</tr>
<tr>
<td>BRAIN TUMOR ASSOCIATION</td>
<td>300.</td>
<td></td>
</tr>
<tr>
<td>U OF PENN</td>
<td>300.</td>
<td></td>
</tr>
<tr>
<td>WELLNESS COMMUNITY</td>
<td>100.</td>
<td></td>
</tr>
<tr>
<td>BIDEN BREAST HEALTH INITIATIVE</td>
<td>300.</td>
<td></td>
</tr>
<tr>
<td>GREATER PHILA CULTURAL ALLIANCE</td>
<td>200.</td>
<td></td>
</tr>
<tr>
<td>ALS ASSOCIATION OF GREATER PHILADELPHIA</td>
<td>300.</td>
<td></td>
</tr>
<tr>
<td>KELLY-HEINZ GRUDNER BRAIN TUMOR FOUNDATION</td>
<td>300.</td>
<td></td>
</tr>
<tr>
<td>JEWISH FEDERATION OF DELAWARE</td>
<td>100.</td>
<td></td>
</tr>
<tr>
<td>ST. FRANCIS FOUNDATION</td>
<td>140.</td>
<td></td>
</tr>
<tr>
<td>CLINTON/BUSH HAITI RELIEF</td>
<td>500.</td>
<td></td>
</tr>
<tr>
<td>PARTNERS IN HEALTH HAITI RELIEF</td>
<td>500.</td>
<td></td>
</tr>
<tr>
<td>UNITED WAY</td>
<td>40.</td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTALS</strong></td>
<td><strong>3,920.</strong></td>
<td><strong>3,920.</strong></td>
</tr>
<tr>
<td></td>
<td>ITEMIZED DEDUCTIONS WORKSHEET</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------</td>
<td></td>
</tr>
<tr>
<td><strong>SCHEDULE A</strong></td>
<td><strong>STATEMENT 12</strong></td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>0.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td>66,207.</td>
<td></td>
</tr>
<tr>
<td>IF YES, SUBTRACT LINE 2 FROM LINE 1</td>
<td>52,966.</td>
<td></td>
</tr>
<tr>
<td>4. MULTIPLY LINE 3 BY 80% (.80)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. ENTER THE AMOUNT FROM FORM 1040, LINE 38</td>
<td>333,182.</td>
<td></td>
</tr>
<tr>
<td>6. ENTER: $166,800 ($83,400 IF MARRIED FILING SEPARATELY)</td>
<td>166,800.</td>
<td></td>
</tr>
<tr>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IF YES, SUBTRACT LINE 6 FROM LINE 5</td>
<td>166,382.</td>
<td></td>
</tr>
<tr>
<td>8. MULTIPLY LINE 7 BY 3% (.03)</td>
<td>4,991.</td>
<td></td>
</tr>
<tr>
<td>9. ENTER THE SMALLER OF LINE 4 OR LINE 8</td>
<td>4,991.</td>
<td></td>
</tr>
<tr>
<td>10. DIVIDE LINE 9 BY 1.5</td>
<td>3,327.</td>
<td></td>
</tr>
<tr>
<td>11. SUBTRACT LINE 10 FROM LINE 9</td>
<td>1,664.</td>
<td></td>
</tr>
<tr>
<td>12. TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29</td>
<td>64,543.</td>
<td></td>
</tr>
<tr>
<td>Step</td>
<td>Description</td>
<td>Calculation</td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>1</td>
<td>ENTER: $46,700 IF SINGLE OR HEAD OF HOUSEHOLD; $70,950 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $35,475 IF MARRIED FILING SEPARATELY.</td>
<td>70,950</td>
</tr>
<tr>
<td>2</td>
<td>ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 29</td>
<td>298,013</td>
</tr>
<tr>
<td>3</td>
<td>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.</td>
<td>150,000</td>
</tr>
<tr>
<td>4</td>
<td>SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-.</td>
<td>148,013</td>
</tr>
<tr>
<td>5</td>
<td>MULTIPLY LINE 4 BY 25% (.25).</td>
<td>37,003</td>
</tr>
<tr>
<td>6</td>
<td>SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 30, AND GO TO FORM 6251, LINE 31.</td>
<td>33,947</td>
</tr>
<tr>
<td>7</td>
<td>MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>ENTER YOUR EARNED INCOME, IF ANY.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>ADD LINES 7 AND 8.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 30, AND GO TO FORM 6251, LINE 31.</td>
<td></td>
</tr>
</tbody>
</table>
**DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN**
**FORM 200-01**

**ATTACH LABEL HERE**

**2009**

**Your Social Security No.**

**Your Last Name, First Name and Middle Initial**

**Spouse's Social Security No.**

**Spouse's Last Name, Spouse's First Name**

**Present Home Address (Number and Street)**

**City, State, ZIP Code**

**WILMINGTON, DE**

**FILING STATUS (MUST CHECK ONE)**

1. [ ] Single, Divorced, Widowed [ ] Married & Filing Separately
2. [ ] Married & Filing Combined

**Form DE2210 Attached**

**If you were a part-year resident in 2009, give the dates you resided in Delaware.**

<table>
<thead>
<tr>
<th>Month Day</th>
<th>Month Day</th>
</tr>
</thead>
<tbody>
<tr>
<td>From</td>
<td>2009</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Column A**

**Column B**

1. **DELAWARE ADJUSTED GROSS INCOME. Enter amount from Page 2, Line 41**

   1. 87,111.

   2. 220,324.

2a. If you elect the DELAWARE STANDARD DEDUCTION check here

   [ ] **Filings Status 1, 2, 5 & Enter $5250 in Column B**

   [ ] **Filings Status 4 Enter $2,500 in Column B**

   [ ] **Filing Status 2 Enter $500 in Column B**

If you elect the DELAWARE ITEMIZED DEDUCTIONS check here

   [ ] **Filings Status 1, 2, 3 & Enter Itemized Deductions from Page 2, Line 47 in Column B**

   [ ] **Filings Status 4 Enter Itemized Deductions from Page 2, Line 47 in Column B**

   [ ] **Filings Status 2 Enter Itemized Deductions from Page 2, Line 47 in Column B**

   [ ] **Filings Status 3 Enter Itemized Deductions from Page 2, Line 47 in Column B**

2b. If you elect the DELAWARE ITEMIZED DEDUCTIONS check here

   [ ] **Filings Status 1, 2, 3 & Enter Itemized Deductions from Page 2, Line 47 in Column B**

   [ ] **Filings Status 4 Enter Itemized Deductions from Page 2, Line 47 in Column B**

   [ ] **Filings Status 2 Enter Itemized Deductions from Page 2, Line 47 in Column B**

   [ ] **Filings Status 3 Enter Itemized Deductions from Page 2, Line 47 in Column B**

3. **ADDITIONAL STANDARD DEDUCTIONS**

   (Not Allowed with Itemized Deductions - see instructions)

   [ ] **CHECK BOX(ES)**

   Column A - If SPOUSE was Blind

   Column B - If YOU were Blind

   1. 65 or over

   2. 65 or over

   [ ] **Multiply the number of boxes checked above by $500**

   If you file a combined separate return

   [ ] **Filing status 4 enter the box for each appropriate column. All others enter total in Column B.**

4. **TOTAL DEDUCTIONS - Add Lines 2 & 3 and enter here**

   1. 24,298.

   2. 22,972.

5. **TAXABLE INCOME - Subtract Line 4 from Line 1, and Compute Tax on this Amount**

   1. 62,813.

   2. 197,352.

   **Column A**

   **Column B**

6. **Tax Liability from Tax Rate Table/Schedule...**

   1. 3,111.

   2. 11,116.

   **Column A**

   **Column B**

7. **Tax on Lump Sum Distribution (Form 320)**

   1. 62,813.

   2. 197,352.

8. **TOTAL TAX - Add Lines 6 and 7 and enter here**

   1. 3,111.

   2. 11,116.

9. **PERSONAL CREDITS**

   If you are Filing Status 1, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

   [ ] **CHECK BOX(ES)**

   Column A - If SPOUSE paid

   Column B - If YOU paid

   1. 1,477.

   2. 110.

   **Column A**

   **Column B**

10. **Tax imposed by State of**

    [ ] **STMT**

    [ ] **Must attach copy of DE Schedule 1 and other state return**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

11. **Warfighter's Credit (Form 441)**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

12. **Other Non-Refundable Credits (see instructions)**

    1. 110.

    2. 110.

   **Column A**

   **Column B**

13. **Child Care Credit. Must attach Form 2441. (Enter 50% of Federal credit)**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

14. **Earned Income Tax Credit. See instructions on Page 8 for ALL required documentation**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

15. **Total Non-Refundable Credits. Add Lines 9a, 10, 11, 12, 13 & 14 and enter here**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

16. **BALANCE. Subtract Line 15 from Line 6. If Line 15 is greater than Line 6, enter "0" (Zero)**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

17. **Delaware Tax Withheld (Attach W2/1099)**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

18. **2009 Estimated Tax Paid & Payments with Extensions**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

19. **S Corporation Forms 1120S/SA-1 Required**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

20. **TOTAL Refundable Credits, Add Lines 17, 18 and 19 and enter here**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

21. **BALANCE DUE. If Line 16 is greater than Line 20, subtract 20 from 16 and enter here**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

22. **OVERPAYMENT. If Line 20 is greater than Line 16, subtract 16 from 20 and enter here**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

23. **CONTRIBUTIONS TO SPECIAL FUND if electing a contribution, complete and attach DE Schedule J**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

24. **AMOUNT OF LINE 22 TO BE APPLIED TO 2010 ESTIMATED TAX ACCOUNT**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

25. **PENALTIES AND INTEREST DUE. If Line 21 is greater than $400, see estimated tax instructions**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

26. **NET BALANCE DUE (for filing Status 4, see instructions, Page 9) For all other filing statuses, enter Line 21 plus Lines 18 and 25**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

27. **NET REFUND (For Filing Status 4, see instructions, Page 9)**

    1. 1,477.

    2. 110.

   **Column A**

   **Column B**

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

**Form DE2210**

**Submitted With**

**Attached**

**Date of Submission**

**11-10-09**
## 2006 DELAWARE RESIDENT FORM 200-01, PAGE 2

**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, or 3 are to complete Column B only.

### MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>28.</td>
<td>Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4</td>
<td>89,111</td>
<td>244,071</td>
</tr>
<tr>
<td>29.</td>
<td>State &amp; Local obligations other than Delaware</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>Fiduciary adjustment, all depletion</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>TOTAL - Add Lines 28 and 30</td>
<td>89,111</td>
<td>244,071</td>
</tr>
</tbody>
</table>

### SECTION B - SUBTRACTIONS (-)

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>32.</td>
<td>Subtotal. Add Lines 28 and 31</td>
<td>89,111</td>
<td>244,071</td>
</tr>
<tr>
<td>33.</td>
<td>Interest received on U.S. Obligations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34.</td>
<td>Pension/Retirement Exclusions (For a definition of eligible income, see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35.</td>
<td>Delaware State tax refund, Delaware Lottery, fiduciary adjustment, work opportunity tax credit, Travelink Program, Delaware NCL Carry forward - please see instructions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37.</td>
<td>SUBTOTAL. Add Lines 33, 34, 35 and 36 and enter here</td>
<td>2,000</td>
<td>12</td>
</tr>
<tr>
<td>38.</td>
<td>Exclusion for certain persons 60 and over or disabled (See instructions)</td>
<td>27,373</td>
<td></td>
</tr>
<tr>
<td>39.</td>
<td>TOTAL - Add Lines 37 and 39</td>
<td>2,000</td>
<td>23,747</td>
</tr>
<tr>
<td>41.</td>
<td>DELAWARE ADJUSTED GROSS INCOME. Subtract Line 40 from Line 32, Enter here and on Page 1, Line 1</td>
<td>87,111</td>
<td>220,324</td>
</tr>
</tbody>
</table>

### 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 pro-rate in accordance with income.

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>42.</td>
<td>Enter total Itemized Deductions from Schedule A, Federal Form 1040, Line 29</td>
<td>STMT. 3</td>
<td></td>
</tr>
<tr>
<td>43.</td>
<td>Enter Foreign Taxes Paid (See instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>44.</td>
<td>Enter Charitable Mileage Deduction (See instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>45.</td>
<td>SUBTOTAL. Add Lines 42, 43, and 44 and enter here</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46a.</td>
<td>Enter State Income Tax Included in Line 42 above (See instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>46b.</td>
<td>Enter Form 700 Tax Credit Adjustment (See instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>47.</td>
<td>TOTAL - Subtract Line 46a and 46b from Line 45, Enter here and on Page 1, Line 2</td>
<td>26,366</td>
<td>38,177</td>
</tr>
</tbody>
</table>

### 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
- 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**

**Spouse's Signature in case of joint return**

**Date** 4/12/10

**Signature of Tax Preparer**

**Signature of Tax Preparer**

**Address-ZIP Code**

**City**

**State**

**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 CHECK PAYABLE TO:** DELAWARE DIVISION OF REVENUE, P.O. BOX 8763, WILMINGTON, DELAWARE 19899-8763
- **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 8771, WILMINGTON, DELAWARE 19899-8771

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 TO:** DELAWARE DIVISION OF REVENUE, P.O. BOX 509, WILMINGTON, DELAWARE 19899-0509
- **MAIL REFUND DUE RETURNS TO:** DELAWARE DIVISION OF REVENUE, P.O. BOX 8768, WILMINGTON, DELAWARE 19899-8768
- **MAIL ZERO DUE RETURNS TO:** DELAWARE DIVISION OF REVENUE, P.O. BOX 8771, WILMINGTON, DELAWARE 19899-8771

**MAKE CHECK PAYABLE TO:** DELAWARE DIVISION OF REVENUE

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN
2009 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.

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
   2. Tax imposed by State of ___ (enter 2 character state name) ............... 2
   3. Tax imposed by State of ___ (enter 2 character state name) ............... 3
   4. Tax imposed by State of ___ (enter 2 character state name) ............... 4
   5. Tax imposed by State of ___ (enter 2 character state name) ............... 5
   6. Enter the total here and on EZ Return, Line 10 or Resident Return, Line 10. You must attach a copy of the other state return(s) with your Delaware tax return

   6
   1,477.1

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.

<table>
<thead>
<tr>
<th>Qualifying Child Information</th>
<th>CHILD 1</th>
<th>CHILD 2</th>
<th>CHILD 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>7. Child’s Name (First and Last Name)</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Child’s SSN ......................</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Child’s Year of Birth ...........</td>
<td>9</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

10. Delaware State Income Tax from Line 8 (enter higher tax amount from Column A or B) ................. 10
11. Federal earned income credit from Federal Form 1040, Line 64a;
    Form 1040-A, Line 44; Form 1040 EZ, Line 9a
12. Delaware EITC Percentage (20%) ................................................................. 12
13. Multiply Line 11 by Line 12 ........................................................................... 13
14. Enter the Smaller of Line 10 or Line 13 above. Enter here and on EZ Return, Line 11
or Resident Return, Line 14

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

DE SCHEDULE III - CONTRIBUTIONS TO SPECIAL FUNDS
See Page 13 for a description of each worthwhile fund listed below.

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

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

15

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

(Rev 11/24/09)

943212
11-24-09
STATE OF VIRGINIA, SPOUSE

DELAWARE AGI (FORM 200-01 OR 200-02, PAGE 1) 87,111.
VIRGINIA ADJUSTED GROSS INCOME 42,486.
DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1) 3,111.
TAX IMPOSED BY STATE OF VIRGINIA 1,477.

'PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI
= 42,486. / 87,111. .487723

'PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR
= 3,111. \times .487723 1,517.

AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX
(B) TAX IMPOSED BY OTHER STATE
(C) PRO-RATA TAX

AMOUNT OF CREDIT, STATE OF VIRGINIA 1,477.

TOTAL TO FORM 200-01, PAGE 1, LINE 10 1,477.

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

DESCRIPTION SPOUSE TAXPAYER OR JOINT
SOCIAL SECURITY BENEFITS 0. 23,735.

TOTAL TO FORM DE 200-01, PAGE 2, LINE 36 0. 23,735.
**DE 200-01  DELAWARE ITEMIZED DEDUCTION WORKSHEET**

<table>
<thead>
<tr>
<th></th>
<th>SPouse</th>
<th>TAXPAYER</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. TOTAL TAXES, SCHEDULE A, LINE 9</td>
<td>8,781</td>
<td>22,257</td>
<td>31,038</td>
</tr>
<tr>
<td>C. INTEREST PAID, SCHEDULE A, LINE 15</td>
<td>15,174</td>
<td>15,175</td>
<td>30,349</td>
</tr>
<tr>
<td>D. CONTRIBUTIONS, SCHEDULE A, LINE 19</td>
<td>2,860</td>
<td>1,960</td>
<td>4,820</td>
</tr>
<tr>
<td>E. CASUALTY &amp; THEFT, SCHEDULE A, LN 20</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F. MISCELLANEOUS, SCHEDULE A, LINE 27</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G. OTHER MISC., SCHEDULE A, LINE 28</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. TOTAL ITEMIZED DEDUCTIONS

   26,815          39,392          66,207

2. ENTER AMOUNT FROM 1040, LN 38

   89,111          244,071         333,182

3. LIMITED ITEMIZED DEDUCTIONS

   DISSALLOWED     449            1,215    1,664

4. TOTAL ITEMIZED DEDUCTION. SUBTRACT
   LINE 3 FROM LINE 1

   26,366          38,177         64,543

TOTAL TO FORM 200-01, PAGE 2, LINE 42

   26,366          38,177        

**STATEMENT(S) 3**
## FOR DELAWARE PURPOSES
### Itemized Deductions

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

### Medical and Dental Expenses
1. Medical and dental expenses (See page A-1)  
2. Enter amount from Form 1040, line 38  
3. Multiply line 2 by 7.5% (0.075)  
4. Subtract line 3 from line 1. If line 3 is more than line 1, enter 0.

### Taxes You Paid
5. State and local (check only one box):  
   - Income taxes, or  
   - General sales taxes  
6. Real estate taxes (See page A-5)  
7. New motor vehicle taxes from line 11 of the worksheet on page 2.  
8. Other taxes. List type and amount  
9. Add lines 5 through 8

### Interest You Paid
10. Home mortgage interest and points reported to you on Form 1098  
11. Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-7 and show that person's name, identifying no., and address.

### Gifts to Charity
12. Points not reported to you on Form 1098  
13. Qualified mortgage insurance premiums (See page A-7)  
14. Investment interest. Attach Form 4952 if required. (See page A-8).

### Casualty and Theft Losses
15. Add lines 10 through 14

### Job Expenses and Certain Miscellaneous Deductions
16. Unreimbursed employee expenses - job travel, union dues, job education, etc.  
17. Tax preparation fees  
18. Other expenses - investment, safe deposit box, etc. List type and amount  
19. Add lines 16 through 18

### Other Miscellaneous Deductions
20. Other - from list on page A-11. List type and amount

### Total Itemized Deductions
21. Is Form 1040, line 38, over $165,800 (over $83,400 if married filing separately)?  
22. Multiply line 21 by 2% (0.02)  
23. Subtract line 22 from line 21. If line 22 is more than line 21, enter 0.

### Total Itemized Deductions (continued)
24. Your deduction may be limited. See page A-11 for the amount to enter, if you elect to itemize deductions even though they are less than your standard deduction, check here.
2009 Virginia Nonresident Income Tax Return
Due May 3, 2010

Filing Status (Check Only One)
1. Single
2. Married, Filing Joint Return
3. Married, Filing Separate Returns

EXEMPTIONS
You, Your Spouse, or Minor Child
1. $3000
2. $3000
3. $3000

Total Section 1: $3300

$930

Total Section 2: $930

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

$9270

6. Adjusted Gross Income (from your Federal return) (not federal tax return)

7. Additions from Line 32, Part I, on Page 2

8. Subtotal (Add Lines 6 and 7)

9. Subtractions from Line 40, Part II, on Page 2

10. Virginia Adjusted Gross Income (Subtract Line 9 from Line 8)

11. Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on Page 2

12. Enter the Exemption Amount computed above, Enter the sum of the dollar amounts from Sections 1 and 2

13. Deductions (Schedule NPY, Part II Line 2)

14. Subtotal (Add Lines 11, 12 and 13)

15. Taxable income computed as a resident (Subtract Line 14 from Line 10)

16. Percentage from Line 59, Part V, on Page 2 [Enter to one decimal place only. (For ex: 5.4%)]

17. Nonresident Taxable Income (Multiply Line 15 by percentage on Line 16)

18. Income Tax From Tax Table or Tax Rate Schedule


b. Spouse’s Virginia Income tax withheld (Attach Forms W-2, W-2G, 1099-R, and V-1)

c. 2009 estimated tax payments (Include credit from 2008)

d. Extension payment - Form 760IP

e. Tax Credit for Low Income Individuals or VA Earned Income Credit from Schedule NPY

f. Credit for tax paid to another state from Schedule NPY, Part IV, Line 8

(g) Credits from attached Schedule CR, if claiming Political Contribution Credit only, also check box

Total PAYMENTS AND CREDITS (Add Lines 19(a) through (g))

21. If Line 19 is greater than Line 20, enter the difference, This is the INCOME TAX YOU OWE. Skip to Line 23.

22. If Line 20 is greater than Line 19, enter the difference, This is the OVERPAYMENT AMOUNT

23. Add to tax, penalty and interest from Schedule NPY, Part V, Line 4

24. Amount of overpayment on Line 22 to be CREDITED TO 2010 ESTIMATED INCOME TAX

25. Contributions from Schedule NPY, Part VI, Line 7


27. If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is greater than Line 22, enter the difference, This is the AMOUNT YOU OWE. Attach payment

28. If Line 22 is greater than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU.
**FORM 760 (2009) Page 2**

**PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**

29. Interest on obligations of other states, exempt from federal income tax, but not state tax: 29

30. Other additions to federal adjusted gross income as provided in instructions (Attach explanation): 30

31. Special Fixed Date Conformity additions (See instructions): 31

32. TOTAL ADDITIONS (Add Lines 29, 30 and 31). Enter here and on Line 7 on Page 1: 32

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

33. Age Deduction: Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 6, if applicable.

<table>
<thead>
<tr>
<th>Col. A - Spouse</th>
<th>Col. B - You</th>
</tr>
</thead>
<tbody>
<tr>
<td>Month - Day - Year</td>
<td>Month - Day - Year</td>
</tr>
<tr>
<td>(a)</td>
<td>00</td>
</tr>
</tbody>
</table>

34. State Income tax refund or overpayment credit reported as income on your federal return: 34

35. Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax: 35

36. Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return: 36

37. Disability income reported as wages (or payments in lieu of wages) on account of permanent and total disability: 37

You cannot claim an Age Deduction on Line 33 and the disability subtraction. See Instructions. 37

38. Special Fixed Date Conformity subtractions (See Instructions): 38

39. Other Subtractions - refer to the instruction 39a Enter 2 digit code in box

39b Enter 2 digit code in box

39c Enter 2 digit code in box

book for Other Subtraction Code:

| 39a | 00 |
| 39b | 00 |
| 39c | 00 |

40. TOTAL SUBTRACTIONS (Add Lines 33 thru 39c). Enter here and on Line 9 on Page 1: 40

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

41. Filing Status: 1 = $0.00; 2 = $5,000; 3 or 4 = $2,000; Enter here and on Line 11 on Page 1: 41

42. Total federal itemized deductions: 42

43. State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced): 43

44. TOTAL VIRGINIA ITEMIZED DEDUCTIONS (Subtract Line 43 from Line 42). Enter here and on Line 11 on Page 1: 44

**PART IV - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE (See Instructions)**

<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Sources</td>
<td>Virginia Sources</td>
</tr>
</tbody>
</table>

45. Wages, salaries, tips, etc., earned: 45

46. Interest income: 46

47. Dividends: 47

48. Alimony received: 48

49. Business income or losses: 49

50. Capital gain or loss/capital gain distributions: 50

51. Other gains or losses: 51

52. Taxable pensions, annuities and IRA distributions: 52

53. Rents, royalties, partnerships, estates, trusts, S corporations, etc.: 53

54. Farm income or losses: 54

55. Other income: 55

56. Interest on obligations of other states from Line 29: 56

57. Lump-sum distributions/accumulation distributions included on Line 30: 57

58. TOTAL - Add Lines 45 through 57 and enter each column total here: 58

59. Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%.) Example: 6.4%. Enter here and on Line 16 on Page 1: 59

47.7%

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 true, correct and complete return.

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

[Signature]

Preparer's Name or Title (If a joint return, both must sign)

Preparer's Signature

[Signature]

Preparer's Name (If a joint return, both must sign)

Preparer's Signature

Preparer's FEIN/TPA ID No.

**GELMAN, ROSENBERG & FREEDMAN**

**BETHESDA, MARYLAND 20814-2230**
Schedule NPY 2009
Schedule of Adjustments for Nonresident or Part-Year Resident

Attach this Schedule to your Form 760PY or Form 763

Your Name As Shown On Virginia Return: JILL T. BIDEN
Spouse's Name As Shown On Virginia Return: 

A: Your Social Security Number:  
B: Spouse's Social Security Number: 

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

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Worksheet, Line B, if applicable.  

Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return: 

For Filing Status 8, enter spouse's birth date: 

1. Enter birth date (For Filing Status 2 and 4: Both birth dates are required even if only one qualifies for an age deduction): 

2. Enter Age Deduction (See Instructions): 

3. Enter the amount from the Ratio Schedule for the date you moved into or out of Virginia: 

4. Qualifying Age Deduction - Multiply Line 2 by Line 3 and enter here. 
   Filing Status 1 or 3 - Transfer amount from Line 4, COL. B to Form 760PY, Line 3A, COL. B 
   Filing Status 2 - Transfer the total of Line 4, COL. A & B to Form 760PY, Line 3A, COL. B 
   Filing Status 4 - Transfer the amounts from Line 4 to Form 760PY, Line 3B, COL. A & B 

You may NOT claim both this deduction and the disability income subsection on Form 760PY, Part III, Line 4C. Claim the one that benefits you the most.

Part II - Deductions from Virginia Adjusted Gross Income

1. Refer to the Form 760PY or 763 Instruction book for Deduction Codes: 
   1a. 
   1b. 
   1c. 

2. Total Deductions - Add Lines 1a - 1c. 
   For Form 760PY filing states 4 fillers, enter the total for Column A and Column B in the applicable column on Form 760PY Line 13. All other fillers, enter the total from Column B on Line 13, Column B, of Form 760PY or Line 13 of Form 763.

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

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

<table>
<thead>
<tr>
<th>Family Unit</th>
<th>Name</th>
<th>Social Security No. (SSN)</th>
<th>Guideline Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yourself</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>Spouse</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>a. Dependent</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>b. Dependent</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>3. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable)</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>4. Enter the total of exemptions listed above and on any attached schedule, based on this total, the total family Guideline Income from Line 8 and the poverty guidelines in the instructions, determine your eligibility. If you do not qualify for the Tax Credit for Low Income Individuals but claimed an Earned Income Credit on your federal return, enter 0 and proceed to Line 7</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>5. If eligible, enter the number of personal exemptions from Form 760PY or Form 763</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>6. Multiply Line 5 by $300 and enter the result. Proceed to Line 7. If you do not qualify for the tax credit but claimed an Earned Income Credit on your federal return, enter $0 and proceed to Line 7</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>7. Enter the amount of Earned Income Credit claimed on your federal return, if you did not claim an Earned Income credit on your federal return, enter $0. If you are married filing separately, be sure to see the instructions</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>8. Multiply Line 7 by 20% (20)</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>9. Enter the greater of Line 6 or Line 8</td>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td>10. Compare the amount of tax on Form 760PY, Line 17, or on Form 763, Line 18, to the amount on Line 9 above. Enter the lower amount here. This is your tax credit. Enter on Form 760PY, Line 18(a), or Form 763, Line 19(e)</td>
<td></td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>
## Part IV - Credit For Tax Paid To Another State

- Attach copy of that state's return.

1. Enter qualifying taxable income base for other state's taxes. (See Instructions)  
   
2. Virginia Taxable Income - Enter amount from Form 760PY, Line 16 or Form 763, Line 17  
   
3. Enter qualifying tax paid to other state. (See instructions.) Other state:  
   
4. Virginia Income Tax - Enter the amount from Form 760PY, Line 16 or from Form 763, Line 18  
   
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide  
   Line 2 by Line 1. Compute to 1 decimal place not to exceed 100% (For ex, 1.6%)  
   
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5  
   
7. Credit - Form 760PY filers, enter the lesser of Lines 2 or 4. Form 763 filers, enter the lesser of Lines 4 or 6  
   
8. Total - Add Line 7, Col. A and Col. B. Also enter on Form 760PY, Line 18(f), or Form 763, Line 19(f).  

   Note: The sum of Line 10, Part III and Line 6, Part IV, cannot exceed your tax liability. Adjust Line 8, Part IV, if necessary to ensure sum does not exceed tax liability.

## Part V - Addition to Tax, Penalty and Interest

1. Addition to Tax - Enter the amount from Form 760C or Form 760F, whichever is applicable  

2. Penalty - See Instructions. If owed, check one and enter amount:  

   - Late Filing Penalty  
   - Extension Penalty  

3. Interest - Compute on amount from Form 760PY, Line 20, or Form 763, Line 21. See Instructions  

4. Total - Add Lines 1, 2 and 3. Enter here and on Form 760PY, Line 22, or Form 763, Line 23  

## Part VI - Contributions and Consumer's Use Tax

1. Voluntary Contributions From Overpaid Taxes  

   Enter the code for the organization and the contribution amount(s) in boxes 1a and 1b.  
   
   If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See instructions for contribution codes.  

   1a.  
   1b.  

2. Total Voluntary Contributions - Add Lines 1a and 1b.  

   This subtotal may not exceed the amount on Form 760PY, Line 21 minus the total of Lines 22 and 23; or Form 763, Line 22 minus the total of Lines 23 and 24  

   2.  

3. Other Voluntary Contributions  

   Enter the code of the organization and the contribution amount(s) in boxes 3a and 3b.  
   
   If you are donating to more than 2 qualifying organizations, enter the code "00" in the first box and the total amount of all donations. Attach a separate page indicating the amount you wish to contribute to each organization. See instructions for contribution codes.  

   3a.  
   3b.  

4. Public School and Library Foundations  

   Enter the code of the foundation and the contribution amount in boxes 4a, 4b and 4c.  
   
   If you are donating to more than 3 foundations, enter "999999" in the first box and the total amount of donations. Attach a separate page indicating the amount you wish to contribute to each foundation. See instructions for foundations codes.  

   4a.  
   4b.  
   4c.  

5. Total Contributions - Add Line 2, Lines 3a and 3b and Lines 4a, 4b and 4c  

   5.  

6. Consumer's Use Tax  

   6.  

7. Total Contributions and Consumer's Use Tax - Add Lines 5 and 6  

   Enter this amount on Form 760PY, Line 24 or Form 763, Line 25  

   7.  

---

Be sure to attach Schedule NPY to your return.
Part I - Compute Your Underpayment

1. 2009 Income Tax Liability After Spouse Tax Adjustment and Nonrefundable Credits (If $150 or less, you are not required to file Form 760C.)
   1. 1477.

2. Enter 90% of the Amount Shown on Line 1
   2. 1329.

3. 2008 Income Tax Liability After Spouse Tax Adjustment and Nonrefundable Credits
   3.

4. Enter the Amount From Line 2 or Line 3, Whichever is Less
   4. 1329.

5. Enter the Number of Installment Periods for Which You Were Liable to Make Payments
   5.

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

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

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

<table>
<thead>
<tr>
<th>Date of Payment</th>
<th>Date of Payment</th>
<th>Date of Payment</th>
<th>Date of Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payment Amount</td>
<td>Payment Amount</td>
<td>Payment Amount</td>
<td>Payment Amount</td>
</tr>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

5 2180411 745960 54742 2009.03041 BIDEN JILL T 54742 3
### Part II - Exceptions That Void the Addition to Tax

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>15.</strong> Total Amount Paid and Withheld From January 1, 2009 Through the Installment Date Indicated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>16.</strong> Exception 1: Prior Year's Tax (Multiply the 2008 tax by the percentage in each column.)</td>
<td>100% of 2008 Tax</td>
<td>50%</td>
<td>75%</td>
</tr>
<tr>
<td><strong>17.</strong> Exception 2: Tax on Prior Year's Income Using the 2009 Rates and Exemptions (Multiply the 2009 tax by the percentage in each column.)</td>
<td>100% of Tax</td>
<td>50%</td>
<td>75%</td>
</tr>
<tr>
<td><strong>18.</strong> Exception 3 Worksheet: Tax on Annualized 2009 Income (Use the formula below to compute the amount on lines 16a, b and c for each column.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lines 16a, b and c</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>April 30 column:</td>
<td>Multiply the actual amount for the period ended April 30, 2009, by 3.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>May 31 column:</td>
<td>Multiply the actual amount for the period ended May 31, 2009, by 2.4.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 31 column:</td>
<td>Multiply the actual amount for the period ended August 31, 2009, by 1.5.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Annualized Virginia Adjusted Gross Income (VAGI) for Each Period</td>
<td>18,000</td>
<td>14,400</td>
<td>21,000</td>
</tr>
<tr>
<td>b. Compute the Annualized Itemized Deductions Using the Formula Above OR Enter the Full Standard Deduction in Each Column If You Did Not Claim Itemized Deductions</td>
<td>24,936</td>
<td>24,936</td>
<td>24,936</td>
</tr>
<tr>
<td>c. Compute the Annualized Child and Dependent Care Expenses and other deductions for Each Period</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Total Dollar Amount of Exemptions Claimed on Your Return</td>
<td>930</td>
<td>930</td>
<td>930</td>
</tr>
<tr>
<td>e. Virginia Taxable Income (Subtract Lines 18b, c and d from Line 18a.)</td>
<td>-7866</td>
<td>-11466</td>
<td>-4866</td>
</tr>
<tr>
<td>f. Virginia Tax (Enter the Va. income tax on the amounts shown on line 18a above.)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>g. Multiply Line 18f by the Percentage Shown for Each Period</td>
<td>22.5%</td>
<td>45%</td>
<td>67.5%</td>
</tr>
<tr>
<td><strong>19.</strong> Exception 4 Worksheet: Tax on 2009 Income Over a 4, 5 and 8 Month Period* (*5, 4 and 7 months for estates and trusts)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>From January 1 to:</td>
<td>April 30</td>
<td>May 31</td>
<td>August 31</td>
</tr>
<tr>
<td>a. Enter Your Virginia Adjusted Gross Income (VAGI) for Each Period</td>
<td>6000</td>
<td>6000</td>
<td>14000</td>
</tr>
<tr>
<td>b. Enter the Itemized Deductions Claimed For Each Period OR (If Greater) the Full Standard Deduction</td>
<td>8312</td>
<td>10390</td>
<td>16624</td>
</tr>
<tr>
<td>c. Enter the Child and Dependent Care Expenses and other deductions for Each Period</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. Enter the Total Dollar Amount of Exemptions Claimed on Your Return</td>
<td>930</td>
<td>930</td>
<td>930</td>
</tr>
<tr>
<td>e. Virginia Taxable Income (Subtract Lines 18b, c and d from Line 18a.)</td>
<td>-3242</td>
<td>-5320</td>
<td>-3554</td>
</tr>
<tr>
<td>f. Virginia Tax (Enter the Va. income tax on the amount(s) shown on Line 18a above.)</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>g. Multiply Line 18f by 90% (.90) for Each Period</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

### Part III - Compute the Addition to Tax

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

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Jan. 15, 2010</td>
</tr>
<tr>
<td><strong>20.</strong> Amount of Underpayment From Line 14, Part I</td>
<td>EXCEPTION3</td>
<td>EXCEPTION3</td>
<td>EXCEPTION3</td>
</tr>
<tr>
<td><strong>21.</strong> Date of Payment From Line 12, Part I (if no payments were entered on Line 12, enter the actual date of payment or May 1, 2010, whichever is earlier.)</td>
<td>333</td>
<td>SEE UNDERPAYMENT OF ESTIMATED TAX WKST</td>
<td></td>
</tr>
<tr>
<td><strong>22.</strong> Number of Days After Installment Due Date Through Date Paid or May 1, 2010, Whichever Is Earlier (If May 1, 2010, is earlier, enter 365, 322, 298 and 106 respectively.)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>23.</strong> Multiply the Number of Days in Each Column on Line 22 by the Daily Rate,.00016 (6% Per Annum)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>24.</strong> Multiply the Amount on Line 20 by Line 23 for Each Column</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>25.</strong> Addition to Tax (Total the amounts on Line 24. Enter here and on the &quot;Addition to Tax&quot; line on your income tax return.)</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Amount</td>
<td>Adjusted Balance Due</td>
<td>Number Days Balance Due</td>
</tr>
<tr>
<td>------------</td>
<td>--------</td>
<td>----------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>05/01/09</td>
<td>332.</td>
<td>0.</td>
<td></td>
</tr>
<tr>
<td>06/15/09</td>
<td>332.</td>
<td>0.</td>
<td></td>
</tr>
<tr>
<td>09/15/09</td>
<td>332.</td>
<td>0.</td>
<td></td>
</tr>
<tr>
<td>01/15/10</td>
<td>333.</td>
<td>333.</td>
<td>106</td>
</tr>
</tbody>
</table>

Penalty Due (Sum of Column F): 6.

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

** EXCEPTION MET **