

For the year Jan. 1-Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 **See separate instructions.**

Your first name and initial **JOSEPH R.** Last name **BIDEN JR.** Your social security number

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

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. **WILMINGTON, DE** Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

Foreign country name Foreign province/state/country Foreign postal code **You** **Spouse**

Filing Status 1 Single 4 Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. **2** Married filing jointly (even if only one had income) 5 Qualifying widow(er) with dependent child 3 Married filing separately. Enter spouse's SSN above and full name here. **3**

Exemptions 6a **Yourself.** If someone can claim you as a dependent, do not check box 6a Boxes checked on 6a and 6b **2** 6b **Spouse** No. of children on 6c who: lived with you did not live with you due to divorce or separation (see instructions) 6c **Dependents:** (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit Dependents on 6c not entered above Add numbers on lines above **2**

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7 306,386.** 8a Taxable interest. Attach Schedule B if required **8a 168.** b Tax-exempt interest. Do not include on line 8a **8b** 9a Ordinary dividends. Attach Schedule B if required **9a** b Qualified dividends **9b** 10 Taxable refunds, credits, or offsets of state and local income taxes **STMT 3 STMT 5 10 0.** 11 Alimony received **11** 12 Business income or (loss). Attach Schedule C or C-EZ **12 24,396.** 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13** 14 Other gains or (losses). Attach Form 4797 **14** 15a IRA distributions **15a** b Taxable amount **15b** 16a Pensions and annuities **16a 32,961.** b Taxable amount **16b 32,792.** 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17 19,022.** 18 Farm income or (loss). Attach Schedule F **18** 19 Unemployment compensation **19** 20a Social security benefits **20a 30,552.** b Taxable amount **20b 25,969.** 21 Other income. List type and amount **21** 22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** **22 408,733.**

Adjusted Gross Income 23 Educator expenses **23** 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24** 25 Health savings account deduction. Attach Form 8889 **25** 26 Moving expenses. Attach Form 3903 **26** 27 Deductible part of self-employment tax. Attach Schedule SE **27 1,724.** 28 Self-employed SEP, SIMPLE, and qualified plans **28** 29 Self-employed health insurance deduction **29** 30 Penalty on early withdrawal of savings **30** 31a Alimony paid b Recipient's SSN **31a** 32 IRA deduction **32** 33 Student loan interest deduction **33** 34 Tuition and fees. Attach Form 8917 **34** 35 Domestic production activities deduction. Attach Form 8903 **35** 36 Add lines 23 through 35 **36 1,724.** 37 Subtract line 36 from line 22. This is your **adjusted gross income** **37 407,009.**

Tax and Credits

38 Amount from line 37 (adjusted gross income)
39a Check [X] You were born before January 2, 1949, [] Blind. Total boxes checked 1
39b [] Spouse was born before January 2, 1949, [] Blind.
40 Itemized deductions (from Schedule A) or your standard deduction (see left margin)
41 Subtract line 40 from line 38
42 Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see inst.
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-
44 Tax. Check if any from: a [] Form(s) 8814 b [] Form 4972 c []
45 Alternative minimum tax. Attach Form 6251
46 Add lines 44 and 45
47 Foreign tax credit. Attach Form 1116 if required
48 Credit for child and dependent care expenses. Attach Form 2441
49 Education credits from Form 8863, line 19
50 Retirement savings contributions credit. Attach Form 8880
51 Child tax credit. Attach Schedule 8812, if required
52 Residential energy credits. Attach Form 5695
53 Other credits from Form: a [] 3800 b [] 8801 c []
54 Add lines 47 through 53. These are your total credits
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-

Table with 2 columns: Line number and Amount. Rows 38-55. Total for line 55: 90,778.

Other Taxes

56 Self-employment tax. Attach Schedule SE
57 Unreported social security and Medicare tax from Form: a [] 4137 b [] 8919
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required
59a Household employment taxes from Schedule H
59b First-time homebuyer credit repayment. Attach Form 5405 if required
60 Taxes from: a [X] Form 8959 b [X] Form 8960 c [] Inst.; enter code(s)
61 Add lines 55 through 60. This is your total tax

Table with 2 columns: Line number and Amount. Rows 56-61. Total for line 61: 96,378.

Payments

62 Federal income tax withheld from Forms W-2 and 1099
63 2013 estimated tax payments and amount applied from 2012 return
64a Earned income credit (EIC)
64b Nontaxable combat pay election
65 Additional child tax credit. Attach Schedule 8812
66 American opportunity credit from Form 8863, line 8
67 Reserved
68 Amount paid with request for extension to file
69 Excess social security and tier 1 RRTA tax withheld
70 Credit for federal tax on fuels. Attach Form 4136
71 Credits from Form: a [] 2439 b [] Reserved c [] 8885 d []
72 Add lines 62, 63, 64a, and 65 through 71. These are your total payments

Table with 2 columns: Line number and Amount. Rows 62-72. Total for line 72: 90,997.

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you overpaid
74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here
74b Routing number, c Type: [] Checking [] Savings, d Account number
75 Amount of line 73 you want applied to your 2014 estimated tax

Table with 2 columns: Line number and Amount. Rows 73-75.

Amount You Owe

76 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions
77 Estimated tax penalty (see instructions)

Table with 2 columns: Line number and Amount. Rows 76-77. Total for line 76: 5,381.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? [X] Yes. Complete below. [] No
Designee's name: WALTER H DEYHLE, CPA
Phone no.
Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature: [Signature] Date: 4-8-14 Your occupation: VICE PRESIDENT
Spouse's signature: [Signature] Date: 4-8-14 Spouse's occupation: TEACHER
Daytime phone number
If the IRS sent you an Identity Protection PIN, enter it here

Paid Preparer Use Only

Print/type preparer's name: WALTER H DEYHLE, CPA
Preparer's signature: [Signature] Date: 4/7/14
Check [] if self-employed PTIN
Firm's name: GELMAN, ROSENBERG & FREEDMAN
Firm's EIN
4550 MONTGOMERY AVE SUITE 650N
Firm's address: BETHESDA, MD 20814-2930
Phone no.

**SCHEDULE A
(Form 1040)**

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

Itemized Deductions

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

OMB No. 1545-0074

2013
Attachment
Sequence No. **07**

Your social security number

JOSEPH R. BIDEN JR. & JILL T. BIDEN

| | | | | | |
|---|--|--|--|-----------|----------------|
| Medical and Dental Expenses | | Caution. Do not include expenses reimbursed or paid by others. | | | |
| 1 | Medical and dental expenses (see instructions) | 1 | | | |
| 2 | Enter amount from Form 1040, line 38 | 2 | | | |
| 3 | Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead | 3 | | | |
| 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- | 4 | | | |
| Taxes You Paid | | 5 State and local (check only one box): | | | |
| a | <input checked="" type="checkbox"/> Income taxes, or | SEE STATEMENT 8 | | 5 | 17,619. |
| b | <input type="checkbox"/> General sales taxes | | | 6 | 11,209. |
| 6 | Real estate taxes (see instructions) | 6 | | 7 | |
| 7 | Personal property taxes | 7 | | 8 | |
| 8 | Other taxes. List type and amount ▶ | 8 | | 9 | 28,828. |
| 9 | Add lines 5 through 8 | 9 | | | |
| Interest You Paid | | 10 Home mortgage interest and points reported to you on Form 1098 | | 10 | 21,443. |
| Note. Your mortgage interest deduction may be limited (see instructions). | | 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 | |
| 12 | Points not reported to you on Form 1098. See instructions for special rules | 12 | | 13 | |
| 13 | Mortgage insurance premiums (see instructions) | 13 | | 14 | |
| 14 | Investment interest. Attach Form 4952 if required. (See instructions.) | 14 | | 15 | 21,443. |
| 15 | Add lines 10 through 14 | 15 | | | |
| Gifts to Charity | | 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions | | 16 | 20,223. STMT 9 |
| If you made a gift and got a benefit for it, see instructions. | | 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 SEE STATEMENT 10 | | 17 | 300. |
| 18 | Carryover from prior year | 18 | | 19 | 20,523. |
| 19 | Add lines 16 through 18 | 19 | | | |
| Casualty and Theft Losses | | 20 Casualty or theft loss(es). Attach Form 4684. (See instructions.) | | 20 | |
| Job Expenses and Certain Miscellaneous Deductions | | 21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ | | 21 | |
| 22 | Tax preparation fees | 22 | | 23 | |
| 23 | Other expenses - investment, safe deposit box, etc. List type and amount ▶ | 23 | | 24 | |
| 24 | Add lines 21 through 23 | 24 | | 25 | |
| 25 | Enter amount from Form 1040, line 38 | 25 | | 26 | |
| 26 | Multiply line 25 by 2% (.02) | 26 | | 27 | |
| 27 | Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- | 27 | | | |
| Other Miscellaneous Deductions | | 28 Other - from list in instructions. List type and amount ▶ | | 28 | |
| Total Itemized Deductions | | 29 Is Form 1040, line 38, over \$150,000? | | | |
| | | <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. | | } STMT 11 | 29 67,584. |
| | | <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. | | | |
| 30 If you elect to itemize deductions even though they are less than your standard deduction, check here | | | | | |

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.

▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2013
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 instructions and list this interest first. Also, show that buyer's social security number and address ▶

NEW CASTLE COUNTY SCHOOL EMPLOYEE FCU

UNITED STATES SENATE FEDERAL CREDIT UNION

WILMINGTON SAVINGS FUND SOCIETY

Amount

6.

1.

161.

1

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

168.

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

168.

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

Amount

Part II
Ordinary Dividends

5 List name of payer ▶

5

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

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

6

Note. If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

7a At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1 to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

b If you are required to file FinCen Form 114, enter the name of the foreign country where the financial account is located ▶

8 During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

| Yes | No |
|-----|----|
| | X |
| | |
| | |
| | X |

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

Schedule B (Form 1040A or 1040) 2013

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Net Profit From Business
(Sole Proprietorship)**

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

OMB No. 1545-0074

2013
Attachment
Sequence No. **09A**

Name of proprietor

JILL T. BIDEN

Social security number (SSN)

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service
AUTHOR

B Enter business code (see inst)
▶ 711510

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

D Enter your EIN (see inst)

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

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

F Did you make any payments in 2013 that would require you to file Form(s) 1099? (see the Schedule C instructions) Yes No

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

Part II Figure Your Net Profit

| | | |
|--|---|---------|
| 1 Gross receipts. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <i>Statutory Employees</i> in the instructions for Schedule C, line 1, and check here STMT 12 <input type="checkbox"/> | 1 | 24,396. |
| 2 Total expenses (see instructions). If more than \$5,000, you must use Schedule C | 2 | 0. |
| 3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12 , and Schedule SE, line 2 , or on Form 1040NR, line 13 and Schedule SE, line 2 . (Statutory employees, do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 | 3 | 24,396. |

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

- 4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /
- 5** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:
- a** Business _____ **b** Commuting _____ **c** Other _____
- 6** Was your vehicle available for personal use during off-duty hours? Yes No
- 7** Do you (or your spouse) have another vehicle available for personal use? Yes No
- 8a** Do you have evidence to support your deduction? Yes No
- b** If "Yes," is the evidence written? Yes No

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

Schedule C-EZ (Form 1040) 2013

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SCHEDULE E

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

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

OMB No. 1545-0074

2013

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 instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No
B If "Yes," did you or will you file required Forms 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A _____, **WILMINGTON, DE**
B _____
C _____

| 1b | Type of Property (from list below) | 2 | 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. | | |
|----------|---------------------------------------|---|--|-------------------|--------------------------|
| | | | Fair Rental Days | Personal Use Days | QJV |
| A | 1 | | A 365 | | <input type="checkbox"/> |
| B | | | B | | <input type="checkbox"/> |
| C | | | C | | <input type="checkbox"/> |

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
- 2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

| Income: | Properties: | A | B | C |
|--|-------------|---------|---|---------|
| 3 Rents received | 3 | 26,400. | | |
| 4 Royalties received | 4 | | | |
| Expenses: | | | | |
| 5 Advertising | 5 | | | |
| 6 Auto and travel (see instructions) | 6 | | | |
| 7 Cleaning and maintenance | 7 | | | |
| 8 Commissions | 8 | | | |
| 9 Insurance | 9 | | | |
| 10 Legal and other professional fees | 10 | | | |
| 11 Management fees | 11 | | | |
| 12 Mortgage interest paid to banks, etc. (see instructions) | 12 | 4,845. | | |
| 13 Other interest | 13 | | | |
| 14 Repairs | 14 | | | |
| 15 Supplies | 15 | | | |
| 16 Taxes | 16 | 2,533. | | |
| 17 Utilities | 17 | | | |
| 18 Depreciation expense or depletion | 18 | | | |
| 19 Other (list) ▶ | 19 | | | |
| 20 Total expenses. Add lines 5 through 19 | 20 | 7,378. | | |
| 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198 | 21 | 19,022. | | |
| 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions) | 22 | | | |
| 23a Total of all amounts reported on line 3 for all rental properties | 23a | 26,400. | | |
| b Total of all amounts reported on line 4 for all royalty properties | 23b | | | |
| c Total of all amounts reported on line 12 for all properties | 23c | 4,845. | | |
| d Total of all amounts reported on line 18 for all properties | 23d | | | |
| e Total of all amounts reported on line 20 for all properties | 23e | 7,378. | | |
| 24 Income. Add positive amounts shown on line 21. Do not include any losses | 24 | | | 19,022. |
| 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here | 25 | | | |
| 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2 | 26 | | | 19,022. |

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

Schedule E (Form 1040) 2013

**SCHEDULE SE
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2013

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

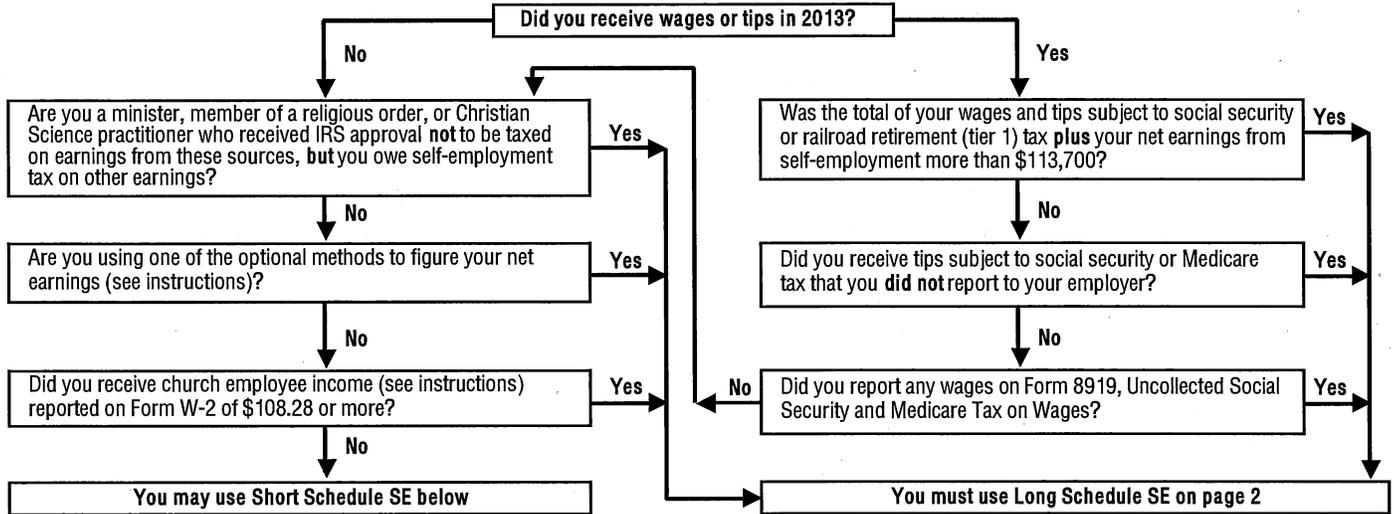
Social security number of
person with self-employment
income

JILL T. BIDEN

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

| | | |
|--|----|---------|
| 1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z | 1b | |
| 2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report STMT 13 | 2 | 24,396. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 24,396. |
| 4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b | 4 | 22,530. |
| 5 Self-employment tax. If the amount on line 4 is: • \$113,700 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$113,700, multiply line 4 by 2.9% (.029). Then, add \$14,098.80 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54 | 5 | 3,447. |
| 6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 | 6 | 1,724. |

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

Schedule SE (Form 1040) 2013

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 7. (If less than zero, enter as a negative amount.) | 1 | 339,425. |
| 2 | Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0- | 2 | 0. |
| 3 | Taxes from Schedule A (Form 1040), line 9 | 3 | 28,828. |
| 4 | Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line | 4 | |
| 5 | Miscellaneous deductions from Schedule A (Form 1040), line 27 | 5 | |
| 6 | If Form 1040, line 38, is \$150,000 or less, enter -0-. Otherwise, see instructions | 6 | -3,210. |
| 7 | Tax refund from Form 1040, line 10 or line 21 | 7 | |
| 8 | Investment interest expense (difference between regular tax and AMT) | 8 | |
| 9 | Depletion (difference between regular tax and AMT) | 9 | |
| 10 | Net operating loss deduction from Form 1040, line 21. Enter as a positive amount | 10 | |
| 11 | Alternative tax net operating loss deduction | 11 | |
| 12 | Interest from specified private activity bonds exempt from the regular tax | 12 | |
| 13 | Qualified small business stock (7% of gain excluded under section 1202) | 13 | |
| 14 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 14 | |
| 15 | Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 15 | |
| 16 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 16 | |
| 17 | Disposition of property (difference between AMT and regular tax gain or loss) | 17 | |
| 18 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 18 | |
| 19 | Passive activities (difference between AMT and regular tax income or loss) SEE STATEMENT 14 | 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 \$238,550, see instructions.) | 28 | 365,043. |

Part II Alternative Minimum Tax (AMT)

| | | | | | | | | | | | | | | | | | |
|--|---|------------------------------------|-----------------------------------|---------------------------------|-------|-----------------------------|-----------|----------|--|---------|--------|---------------------------|--------|--------|----------------|----|---------|
| 29 | Exemption. (If you were under age 24 at the end of 2013, see instructions.) | | | | | | | | | | | | | | | | |
| | <table border="0"> <tr> <td>IF your filing status is...</td> <td>AND line 28 is not over...</td> <td>THEN enter on line 29...</td> <td rowspan="3">} ...</td> </tr> <tr> <td>Single or head of household</td> <td>\$115,400</td> <td>\$51,900</td> </tr> <tr> <td>Married filing jointly or qualifying widow(er)</td> <td>153,900</td> <td>80,800</td> </tr> <tr> <td>Married filing separately</td> <td>76,950</td> <td>40,400</td> <td>STMT 15</td> </tr> </table> <p>If line 28 is over the amount shown above for your filing status, see instructions.</p> | IF your filing status is... | AND line 28 is not over... | THEN enter on line 29... | } ... | Single or head of household | \$115,400 | \$51,900 | Married filing jointly or qualifying widow(er) | 153,900 | 80,800 | Married filing separately | 76,950 | 40,400 | STMT 15 | 29 | 28,014. |
| IF your filing status is... | AND line 28 is not over... | THEN enter on line 29... | } ... | | | | | | | | | | | | | | |
| Single or head of household | \$115,400 | \$51,900 | | | | | | | | | | | | | | | |
| Married filing jointly or qualifying widow(er) | 153,900 | 80,800 | | | | | | | | | | | | | | | |
| Married filing separately | 76,950 | 40,400 | STMT 15 | | | | | | | | | | | | | | |
| 30 | Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34 | 30 | 337,029. | | | | | | | | | | | | | | |
| 31 | <ul style="list-style-type: none"> • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 60 here. • All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result. | 31 | 90,778. | | | | | | | | | | | | | | |
| 32 | Alternative minimum tax foreign tax credit (see instructions) | 32 | | | | | | | | | | | | | | | |
| 33 | Tentative minimum tax. Subtract line 32 from line 31 | 33 | 90,778. | | | | | | | | | | | | | | |
| 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 | 87,963. | | | | | | | | | | | | | | |
| 35 | AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45 | 35 | 2,815. | | | | | | | | | | | | | | |

Part III Tax Computation Using Maximum Capital Gains Rates

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

| | | |
|--|-----------|-----------|
| 36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31 | | 36 |
| 37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 37 | |
| 38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 38 | |
| 39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter | 39 | |
| 40 Enter the smaller of line 36 or line 39 | | 40 |
| 41 Subtract line 40 from line 36 | | 41 |
| 42 If line 41 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result | | 42 |
| 43 Enter: | 43 | |
| • \$72,500 if married filing jointly or qualifying widow(er), | } | |
| • \$36,250 if single or married filing separately, or | | |
| • \$48,600 if head of household. | | |
| 44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; but do not enter less than -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. This amount is taxed at 0% | 47 | |
| 48 Subtract line 47 from line 46 | 48 | |
| 49 Enter the amount from the Line 49 Worksheet in the instructions | 49 | |
| 50 Enter the smaller of line 48 or line 49 | 50 | |
| 51 Multiply line 50 by 15% (.15) | | 51 |
| 52 Add lines 47 and 50 | 52 | |
| If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. Otherwise, go to line 53. | | |
| 53 Subtract line 52 from line 46 | 53 | |
| 54 Multiply line 53 by 20% (.20) | | 54 |
| If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwise, go to line 55. | | |
| 55 Add lines 41, 52, and 53 | 55 | |
| 56 Subtract line 55 from line 36 | 56 | |
| 57 Multiply line 56 by 25% (.25) | | 57 |
| 58 Add lines 42, 51, 54, and 57 | | 58 |
| 59 If line 36 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,590 (\$1,795 if married filing separately) from the result | | 59 |
| 60 Enter the smaller of line 58 or line 59 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31 | | 60 |

**SCHEDULE H
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

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

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

▶ **Information about Schedule H and its separate instructions is at www.irs.gov/form1040.**

OMB No. 1545-1971

2013
Attachment
Sequence No. **44**

| | |
|--|--|
| Name of employer JOSEPH R. BIDEN JR. & JILL T. BIDEN | Social security number Employer identification number |
|--|--|

Calendar year taxpayers having no household employees in 2013 do not have to complete this form for 2013.

A Did you pay **any one** household employee cash wages of \$1,800 or more in 2013? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

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

B Did you withhold federal income tax during 2013 for any household employee?

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

C Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2012 or 2013 to **all** household employees? (Do not count cash wages paid in 2012 or 2013 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Do not file this schedule.
 Yes. Skip lines 1-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

| | | | | |
|--|----------|---------------|-------------|--|
| 1 Total cash wages subject to social security tax | 1 | 3,975. | | |
| 2 Social security tax. Multiply line 1 by 12.4% (.124) | 2 | | 493. | |
| 3 Total cash wages subject to Medicare tax | 3 | 3,975. | | |
| 4 Medicare tax. Multiply line 3 by 2.9% (.029) | 4 | | 115. | |
| 5 Total cash wages subject to Additional Medicare Tax withholding | 5 | | | |
| 6 Additional Medicare Tax withholding. Multiply line 5 by 0.9% (.009) | 6 | | | |
| 7 Federal income tax withheld, if any | 7 | | | |
| 8 Total social security, Medicare, and federal income taxes. Add lines 2, 4, 6, and 7 | 8 | | 608. | |

9 Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2012 or 2013 to **all** household employees? (Do not count cash wages paid in 2012 or 2013 to your spouse, your child under age 21, or your parent.)

- No. Stop.** Include the amount from line 8 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 9 instructions.
 Yes. Go to line 10.

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

Schedule H (Form 1040) 2013

Part II Federal Unemployment (FUTA) Tax

| | Yes | No |
|---|----------|----------|
| 10 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.") | | X |
| 11 Did you pay all state unemployment contributions for 2013 by April 15, 2014? Fiscal year filers see instructions | X | |
| 12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? | X | |

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

Section A

| | |
|--|-----------|
| 13 Name of the state where you paid unemployment contributions | |
| 14 Contributions paid to your state unemployment fund | 14 |
| 15 Total cash wages subject to FUTA tax | 15 |
| 16 FUTA tax. Multiply line 15 by .6% (.006). Enter the result here, skip Section B, and go to line 25 | 16 |

Section B

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

| (a) Name of state | (b) Taxable wages (as defined in state act) | (c) State experience rate period | | (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 | | | | | |
| DE | 3,975. | 01/01/13 | 12/31/13 | .0030 | 215. | 12. | 203. | 12. |

| | | | |
|---|-----------|------|--------|
| 18 Totals | 18 | 203. | 12. |
| 19 Add columns (g) and (h) of line 18 | 19 | 215. | |
| 20 Total cash wages subject to FUTA tax (see the line 15 instructions) | 20 | | 3,975. |
| 21 Multiply line 20 by 6.0% (.060) | 21 | | 239. |
| 22 Multiply line 20 by 5.4% (.054) | 22 | 215. | |
| 23 Enter the smaller of line 19 or line 22 (Employers in a credit reduction state must use the worksheet and check here) STATEMENT 16 <input checked="" type="checkbox"/> | 23 | | 191. |
| 24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 | 24 | | 48. |

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 | 608. |
| 26 Add line 16 (or line 24) and line 25 | 26 | 656. |

27 Are you required to file Form 1040?

- Yes. Stop.** Include the amount from line 26 above on Form 1040, line 59a. **Do not** complete Part IV below.
 No. You may have to complete Part IV. See instructions for details.

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

| | |
|--|--------------------------|
| Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no. |
|--|--------------------------|

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature _____ Date _____

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name | | | Firm's EIN | |
| | Firm's address | | | Phone no. | |

Additional Medicare Tax

2013

Department of the Treasury
Internal Revenue Service

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

Attachment
Sequence No. 71

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

Your social security number

Part I Additional Medicare Tax on Medicare Wages

| | | | | |
|---|---|----------|--|---------|
| 1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5 | 1 | 315,658. | | |
| 2 Unreported tips from Form 4137, line 6 | 2 | | | |
| 3 Wages from Form 8919, line 6 | 3 | | | |
| 4 Add lines 1 through 3 | 4 | 315,658. | | |
| 5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 5 | 250,000. | | |
| 6 Subtract line 5 from line 4. If the result is zero or less, enter -0- | 6 | | | 65,658. |
| 7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II | 7 | | | 591. |

Part II Additional Medicare Tax on Self-Employment Income

| | | | | |
|---|----|----------|--|---------|
| 8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.) | 8 | 22,530. | | |
| 9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000 | 9 | 250,000. | | |
| 10 Enter the amount from line 4 | 10 | 315,658. | | |
| 11 Subtract line 10 from line 9. If zero or less, enter -0- | 11 | 0. | | |
| 12 Subtract line 11 from line 8. If the result is zero or less, enter -0- | 12 | | | 22,530. |
| 13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III | 13 | | | 203. |

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

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

Part IV Total Additional Medicare Tax

| | | | | |
|---|----|--|--|------|
| 18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 60, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V | 18 | | | 794. |
|---|----|--|--|------|

Part V Withholding Reconciliation

| | | | | |
|---|----|----------|--|------|
| 19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6 | 19 | 4,807. | | |
| 20 Enter the amount from line 1 | 20 | 315,658. | | |
| 21 Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages | 21 | 4,577. | | |
| 22 Subtract line 21 from line 19. This is your Additional Medicare Tax withholding on Medicare wages | 22 | | | 230. |
| 23 Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions) | 23 | | | |
| 24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 62 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) | 24 | | | 230. |

Net Investment Income Tax - Individuals, Estates, and Trusts

2013

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041.

Attachment
Sequence No. **72**

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

Name(s) shown on Form 1040 or Form 1041
JOSEPH R. BIDEN JR. & JILL T. BIDEN

Your social security number or EIN

Part I Investment Income Section 6013(g) election (see instructions)
 Regulations section 1.1411-10(g) election (see instructions)

| | | | |
|--|-----------|-----------|---------|
| 1 Taxable interest (Form 1040, line 8a; or Form 1041, line 1) | | 1 | 168. |
| 2 Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a) | | 2 | |
| 3 Annuities from nonqualified plans (see instructions) | | 3 | |
| 4a Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5) | 4a | | 19,022. |
| b Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) | 4b | | |
| c Combine lines 4a and 4b | | 4c | 19,022. |
| 5a Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7 | 5a | | |
| b Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions) | 5b | | |
| c Adjustment from disposition of partnership interest or S corporation stock (see instructions) | 5c | | |
| d Combine lines 5a through 5c | | 5d | |
| 6 Changes to investment income for certain CFCs and PFICs (see instructions) | | 6 | |
| 7 Other modifications to investment income (see instructions) | | 7 | |
| 8 Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7 | | 8 | 19,190. |

Part II Investment Expenses Allocable to Investment Income and Modifications

| | | | |
|---|-----------|-----------|------|
| 9a Investment interest expenses (see instructions) | 9a | | |
| b State income tax (see instructions) | 9b | | 692. |
| c Miscellaneous investment expenses (see instructions) | 9c | | |
| d Add lines 9a, 9b, and 9c | | 9d | 692. |
| 10 Additional modifications (see instructions) | | 10 | |
| 11 Total deductions and modifications. Add lines 9d and 10 | | 11 | 692. |

Part III Tax Computation

| | | | |
|--|------------|-----------|----------|
| 12 Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13- 17. Estates and trusts complete lines 18a-21. If zero or less, enter -0- | | 12 | 18,498. |
| Individuals: | | | |
| 13 Modified adjusted gross income (see instructions) | 13 | | 407,009. |
| 14 Threshold based on filing status (see instructions) | 14 | | 250,000. |
| 15 Subtract line 14 from line 13. If zero or less, enter -0- | 15 | | 157,009. |
| 16 Enter the smaller of line 12 or line 15 | | 16 | 18,498. |
| 17 Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60 | | 17 | 703. |
| Estates and Trusts: | | | |
| 18a Net investment income (line 12 above) | 18a | | |
| b Deductions for distributions of net investment income and deductions under section 642(c) (see instructions) | 18b | | |
| c Undistributed net investment income. Subtract line 18b from 18a (see instructions) | 18c | | |
| 19a Adjusted gross income (see instructions) | 19a | | |
| b Highest tax bracket for estates and trusts for the year (see instructions) | 19b | | |
| c Subtract line 19b from line 19a. If zero or less, enter -0- | 19c | | |
| 20 Enter the smaller of line 18c or line 19c | | 20 | |
| 21 Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4 | | 21 | |

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

Form 8960 (2013)

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 1

OFFICE OF PENSIONS

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

FORM 1040

STATE AND LOCAL INCOME TAX REFUNDS

STATEMENT

3

| | 2012 | 2011 | 2010 |
|-----------------------------------|----------|------|------|
| | VIRGINIA | | |
| GROSS STATE/LOCAL INC TAX REFUNDS | 586. | | |
| LESS: TAX PAID IN FOLLOWING YEAR | | | |
| NET TAX REFUNDS VIRGINIA | 586. | | |
| TOTAL NET TAX REFUNDS | 586. | | |

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 \$3,900 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
 YES. CONTINUE
2. MULTIPLY \$3,900 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D 7,800.
3. ENTER THE AMOUNT FROM FORM 1040, LINE 38 407,009.
4. ENTER THE AMOUNT FOR YOUR FILING STATUS 300,000.
 SINGLE \$250,000
 MARRIED FILING JOINTLY OR WIDOW(ER) \$300,000
 MARRIED FILING SEPARATELY \$150,000
 HEAD OF HOUSEHOLD \$275,000
5. SUBTRACT LINE 4 FROM LINE 3. IF THE RESULT IS MORE THAN \$122,500 (\$61,250 IF MARRIED FILING SEPARATELY), STOP. ENTER -0- ON LINE 42. 107,009.
6. DIVIDE LINE 5 BY \$2,500 (\$1,250 IF MARRIED FILING SEPARATELY). IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE IT TO THE NEXT HIGHER WHOLE NUMBER (FOR EXAMPLE, INCREASE 0.0004 TO 1). 43.
7. MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL 0.86
8. MULTIPLY LINE 2 BY LINE 7 6,708.
9. SUBTRACT LINE 8 FROM LINE 2. TOTAL TO FORM 1040, LINE 42. 1,092.

| FORM 1040 | TAXABLE STATE AND LOCAL INCOME TAX REFUNDS | | STATEMENT | 5 |
|--|--|------|-----------|----|
| | 2012 | 2011 | 2010 | |
| NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT. | 586. | | | |
| LESS: REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION | 586. | | | |
| 1 NET REFUNDS FOR RECALCULATION | | | | |
| 2 TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT | 62,390. | | | |
| 3 DEDUCTION NOT SUBJ TO PHASEOUT | | | | |
| 4 NET REFUNDS FROM LINE 1 | | | | |
| 5 LINE 2 MINUS LINES 3 AND 4 | 62,390. | | | |
| 6 MULT LN 5 BY APPL SEC. 68 PCT | | | | |
| 7 PRIOR YEAR AGI | | | | |
| 8 ITEM. DED. PHASEOUT THRESHOLD | | | | |
| 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) | | | | |
| 10 MULT LN 9 BY APPL SEC. 68 PCT | | | | |
| 11 ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10) | | | | |
| 12 ITEM DED. NOT SUBJ TO PHASEOUT | | | | |
| 13A TOTAL ADJ. ITEMIZED DEDUCTIONS | 62,390. | | | |
| 13B PRIOR YR. STD. DED. AVAILABLE | 13,050. | | | |
| 14 PRIOR YR. ALLOWABLE ITEM. DED. | 62,390. | | | |
| 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. | 62,390. | | | |
| 18 PRIOR YEAR STD. DED. AVAILABLE | 13,050. | | | |
| 19 SUBTRACT LINE 18 FROM LINE 17 | 49,340. | | | |
| 20 LESSER OF LINE 16 OR LINE 19 | | | | |
| 21 PRIOR YEAR TAXABLE INCOME | 315,082. | | | |
| 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 2010 | | | | |
| TOTAL TO FORM 1040, LINE 10 | | | | 0. |

| FORM 1040 | WAGES RECEIVED AND TAXES WITHHELD | | | | STATEMENT | 6 |
|--|-----------------------------------|----------------------------|--------------------------|------------------------|----------------|-----------------|
| T S EMPLOYER'S NAME | AMOUNT PAID | FEDERAL TAX WITHHELD | STATE TAX WITHHELD | CITY SDI TAX W/H | FICA TAX | MEDICARE TAX |
| T UNITED STATES SENATE | 225,496. | 67,481. | 12,356. | | 7,049. | 3,499. |
| S NORTHERN VIRGINIA COMMUNITY COLLEGE | 80,890. | 12,867. | 4,109. | | 5,590. | 1,307. |
| TOTALS | 306,386. | 80,348. | 16,465. | | 12,639. | 4,806. |

| FORM 1040 | FEDERAL INCOME TAX WITHHELD | STATEMENT | 7 |
|--|-----------------------------|----------------|---|
| T S DESCRIPTION | | AMOUNT | |
| T UNITED STATES SENATE | | 67,481. | |
| S NORTHERN VIRGINIA COMMUNITY COLLEGE | | 12,867. | |
| S OFFICE OF PENSIONS | | 2,781. | |
| T WITHHOLDING FROM FORM 1099-SSA FORM 8959, LINE 24 | | 7,638. | |
| | | 230. | |
| TOTAL TO FORM 1040, LINE 62 | | 90,997. | |

| SCHEDULE A | STATE AND LOCAL INCOME TAXES | STATEMENT | 8 |
|--|------------------------------|----------------|---|
| DESCRIPTION | | AMOUNT | |
| OFFICE OF PENSIONS | | 599. | |
| UNITED STATES SENATE | | 12,356. | |
| NORTHERN VIRGINIA COMMUNITY COLLEGE | | 4,109. | |
| DELAWARE PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS - SPOUSE | | 555. | |
| TOTAL TO SCHEDULE A, LINE 5 | | 17,619. | |

| SCHEDULE A | CASH CONTRIBUTIONS | STATEMENT 9 | |
|---|---------------------|---------------------|---------|
| DESCRIPTION | AMOUNT 50% LIMIT | AMOUNT 30% LIMIT | |
| ST. JOSEPH'S ON THE BRANDYWINE | 475. | | |
| ANNUAL CATHOLIC APPEAL FOR THE DIOCESE OF WILMINGTON, DE | 2,400. | | |
| WESTMINSTER PRESBYTERIAN CHURCH | 500. | | |
| DAHLGREN CHAPEL | 25. | | |
| THE MINISTRY OF CARING - BOOK BUDDIES | 100. | | |
| THE ALS ASSOCIATION | 200. | | |
| USO | 15,300. | | |
| NORTHERN VIRGINIA COMMUNITY COLLEGE EDUCATIONAL FOUNDATION | 1,223. | | |
| SUBTOTALS | 20,223. | | |
| TOTAL TO SCHEDULE A, LINE 16 | | | 20,223. |

| SCHEDULE A | CONTRIBUTIONS OTHER THAN CASH OR CHECK | | | STATEMENT 10 |
|------------------------------|--|---------------------|---------------------|---------------------|
| DESCRIPTION | AMOUNT 100% LIMIT | AMOUNT 50% LIMIT | AMOUNT 30% LIMIT | AMOUNT 20% LIMIT |
| GOODWILL | | 300. | | |
| SUBTOTALS | | 300. | | |
| TOTAL TO SCHEDULE A, LINE 17 | | | | 300. |

| SCHEDULE A | ITEMIZED DEDUCTIONS WORKSHEET | STATEMENT 11 |
|------------|--|--------------|
| 1. | ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28 | 70,794. |
| 2. | ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 14, AND 20, PLUS ANY GAMBLING AND CASUALTY OR THEFT LOSSES INCLUDED ON LINE 28. | 0. |
| 3. | IS THE AMOUNT ON LINE 2 LESS THAN THE AMOUNT ON LINE 1? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 2 FROM LINE 1 | 70,794. |
| 4. | MULTIPLY LINE 3 BY 80% (.80). | 56,635. |
| 5. | ENTER THE AMOUNT FROM FORM 1040, LINE 38. | 407,009. |
| 6. | ENTER \$300,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$275,000 IF HEAD OF HOUSEHOLD; \$250,000 IF SINGLE; OR \$150,000 IF MARRIED FILING SEPARATELY | 300,000. |
| 7. | IS THE AMOUNT ON LINE 6 LESS THAN THE AMOUNT ON LINE 5? IF NO, YOUR DEDUCTION IS NOT LIMITED. ENTER THE AMOUNT FROM LINE 1 ABOVE ON SCHEDULE A, LINE 29. IF YES, SUBTRACT LINE 6 FROM LINE 5 | 107,009. |
| 8. | MULTIPLY LINE 7 BY 3% (.03) | 3,210. |
| 9. | ENTER THE SMALLER OF LINE 4 OR LINE 8 | 3,210. |
| 10. | TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 9 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29 | 67,584. |

| SCHEDULE C-EZ | GROSS RECEIPTS | STATEMENT 12 |
|--------------------------------|----------------|--------------|
| DESCRIPTION | | AMOUNT |
| GROSS RECEIPTS | | 24,396. |
| TOTAL TO SCHEDULE C-EZ, LINE 1 | | 24,396. |

| SCHEDULE SE | NON-FARM INCOME | STATEMENT 13 |
|------------------------------|-----------------|--------------|
| DESCRIPTION | | AMOUNT |
| AUTHOR | | 24,396. |
| TOTAL TO SCHEDULE SE, LINE 2 | | 24,396. |

FORM 6251

PASSIVE ACTIVITIES

STATEMENT 14

| NAME OF ACTIVITY | FORM | NET INCOME (LOSS) | | ADJUSTMENT |
|----------------------------------|-------|-------------------|---------|------------|
| | | AMT | REGULAR | |
| COTTAGE - , WILMINGTON, DE | SCH E | 19,022. | 19,022. | |
| TOTAL TO FORM 6251, LINE 19 | | | | |

| | | |
|----|---|----------|
| 1 | ENTER: \$51,900 IF SINGLE OR HEAD OF HOUSEHOLD; \$80,800 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$40,400 IF MARRIED FILING SEPARATELY. | 80,800. |
| 2 | ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28 | 365,043. |
| 3 | ENTER: \$115,400 IF SINGLE OR HEAD OF HOUSEHOLD; \$153,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$76,950 IF MARRIED FILING SEPARATELY | 153,900. |
| 4 | SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0- | 211,143. |
| 5 | MULTIPLY LINE 4 BY 25% (.25). | 52,786. |
| 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 | 28,014. |
| 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 | |

SCHEDULE H HOUSEHOLD EMPLOYERS IN A CREDIT REDUCTION STATE STATEMENT 16

1. ENTER THE SMALLER OF THE AMOUNT FROM SCHEDULE H, LINE 19 OR LINE 22 215.
2. ENTER THE TOTAL TAXABLE FUTA WAGES FROM SCHEDULE H, LINE 20 3,975.
3. CHECK THE BOX OF EVERY STATE IN WHICH YOU WERE REQUIRED TO PAY STATE UNEMPLOYMENT TAX THIS YEAR. IF THE CREDIT REDUCTION RATE FROM A STATE IS GREATER THAN ZERO, IT IS A CREDIT REDUCTION STATE. IF ALL OF THE STATES YOU CHECK HAVE A CREDIT REDUCTION RATE OF ZERO, DO NOT ENTER AN AMOUNT ON LINE 23. FOR CREDIT REDUCTION STATES, ENTER THE FUTA TAXABLE WAGES PAID IN THE STATE, MULTIPLY BY THE REDUCTION RATE, AND THEN ENTER THE CREDIT REDUCTION AMOUNT FOR THAT STATE. IF ANY STATES DO NOT APPLY TO YOU, LEAVE THEM BLANK.

| X | POSTAL ABBREV. | FUTA TAXABLE WAGES | REDUCTION RATE | CREDIT REDUCTION | X | POSTAL ABBREV. | FUTA TAXABLE WAGES | REDUCTION RATE | CREDIT REDUCTION |
|---|----------------|--------------------|----------------|------------------|---|----------------|--------------------|----------------|------------------|
| | AK | | X.000 | | | NC | | X.009 | |
| | AL | | X.000 | | | ND | | X.000 | |
| | AR | | X.009 | | | NE | | X.000 | |
| | AZ | | X.000 | | | NH | | X.000 | |
| | CA | | X.009 | | | NJ | | X.000 | |
| | CO | | X.000 | | | NM | | X.000 | |
| | CT | | X.009 | | | NV | | X.000 | |
| | DC | | X.000 | | | NY | | X.009 | |
| X | DE | 3,975. | X.006 | 24. | | OH | | X.009 | |
| | FL | | X.000 | | | OK | | X.000 | |
| | GA | | X.009 | | | OR | | X.000 | |
| | HI | | X.000 | | | PA | | X.000 | |
| | IA | | X.000 | | | RI | | X.009 | |
| | ID | | X.000 | | | SC | | X.000 | |
| | IL | | X.000 | | | SD | | X.000 | |
| | IN | | X.012 | | | TN | | X.000 | |
| | KS | | X.000 | | | TX | | X.000 | |
| | KY | | X.009 | | | UT | | X.000 | |
| | LA | | X.000 | | | VA | | X.000 | |
| | MA | | X.000 | | | VT | | X.000 | |
| | MD | | X.000 | | | WA | | X.000 | |
| | ME | | X.000 | | | WI | | X.009 | |
| | MI | | X.000 | | | WV | | X.000 | |
| | MN | | X.000 | | | WY | | X.000 | |
| | MO | | X.009 | | | PR | | X.000 | |
| | MS | | X.000 | | | VI | | X.012 | |
| | MT | | X.000 | | | | | | |

4. TOTAL CREDIT REDUCTION 24.
5. SUBTRACT LINE 4 OF THIS WORKSHEET FROM LINE 1 OF THIS WORKSHEET AND ENTER THE RESULT HERE AND ON SCHEDULE H, LINE 23 191.

or Fiscal year beginning and ending
Your Social Security No. Spouse's Social Sec. No.
Your Last Name First Name and Middle Initial Jr., Sr., III., etc.
BIDEN JR. JOSEPH R.
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
Form DE2210 If you were a part-year resident in 2013, give the dates you resided in Delaware.
Attached From Month Day 2013 To Month Day 2013

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

Table with columns for Column A and Column B. Rows include: 1. DELAWARE ADJUSTED GROSS INCOME (133,532 / 225,496), 2. DELAWARE STANDARD DEDUCTIONS (26,279 / 25,095), 3. ADDITIONAL STANDARD DEDUCTIONS, 4. TOTAL DEDUCTIONS (26,279 / 25,095), 5. TAXABLE INCOME (107,253 / 200,401), 6. Tax Liability (6,133 / 12,421), 7. Tax on Lump Sum Distribution, 8. TOTAL TAX (6,133 / 12,421), 9a. PERSONAL CREDITS (110 / 110), 9b. CHECK BOX(ES) (110 / 110), 10. Tax imposed by State (3,470), 11. Vol. Firefighter Co. #, 12. Other Non-Refundable Credits, 13. Child Care Credit, 14. Earned Income Tax Credit, 15. Total Non-Refundable Credits (3,690 / 220), 16. BALANCE (2,443 / 12,201), 17. Delaware Tax Withheld (599 / 12,356), 18. 2013 Estimated Tax Paid, 19. S Corp Payments, 20. 2013 Capital Gains Tax, 21. TOTAL Refundable Credits (599 / 12,356), 22. BALANCE DUE (1,844), 23. OVERPAYMENT (155), 24. CONTRIBUTIONS TO SPECIAL FUNDS, 25. AMOUNT OF LINE 23 TO BE APPLIED TO 2014 ESTIMATED TAX ACCOUNT, 26. PENALTIES AND INTEREST DUE, 27. NET BALANCE DUE (1,689), 28. NET REFUND (ZERO DUE/TO BE REFUNDED)

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

342001 01-24-14

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

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

| Filing Status 4 ONLY Spouse Information COLUMN A | All other filing statuses You or You plus Spouse COLUMN B |
|--|---|
|--|---|

SECTION A - ADDITIONS (+)

| | | | |
|--|----|---------|---------|
| 29. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4 | 29 | 146,032 | 260,977 |
| 30. Interest on State & Local obligations other than Delaware | 30 | | |
| 31. Fiduciary adjustment, oil depletion | 31 | | |
| 32. TOTAL - Add Lines 30 and 31 | 32 | | |
| 33. Subtotal. Add Lines 29 and 32 | 33 | 146,032 | 260,977 |

SECTION B - SUBTRACTIONS (-)

| | | | |
|---|----|---------|---------|
| 34. Interest received on U.S. Obligations | 34 | | |
| 35. Pension/Retirement Exclusions (For a definition of eligible income, see instructions) | 35 | 12,500 | 9,512 |
| 36. Delaware State tax refund, fiduciary adjustment, work opportunity tax credit, Delaware NOL Carry forward- please see instructions | 36 | | |
| 37. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.) | 37 | | 25,969 |
| 38. SUBTOTAL. Add Lines 34, 35, 36 and 37 and enter here * STMT 2 | 38 | 12,500 | 35,481 |
| 39. Subtotal. Subtract Line 38 from Line 33 | 39 | 133,532 | 225,496 |
| 40. Exclusion for certain persons 60 and over or disabled (See instructions) | 40 | | |
| 41. TOTAL - Add Lines 38 and 40 | 41 | 12,500 | 35,481 |
| 42. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 41 from Line 33. Enter here and on Page 1, Line 1 | 42 | 133,532 | 225,496 |

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

| | | | |
|---|-----|--------|--------|
| 43. Enter total Itemized Deductions from Schedule A, Federal Form, Line 29 STMT 3 | 43 | 30,693 | 36,891 |
| 44. Enter Foreign Taxes Paid (See instructions) | 44 | | |
| 45. Enter Charitable Mileage Deduction (See instructions) | 45 | | |
| 46. SUBTOTAL - Add Lines 43, 44, and 45 and enter here | 46 | 30,693 | 36,891 |
| 47a. Enter State Income Tax included in Line 43 above (See instructions) STATEMENT 4 | 47a | 4,414 | 11,796 |
| 47b. Enter Form 700 Tax Credit Adjustment (See instructions) | 47b | | |
| 48. TOTAL - Subtract Line 47a and 47b from Line 46. Enter here and on Page 1, Line 2 (See instr.) | 48 | 26,279 | 25,095 |

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

- a. Routing Number
- b. Type: Checking Savings
- c. Account Number
- d. Is this refund going to or through an account that is located outside of the United States?
Yes No

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

BE SURE TO SIGN YOUR RETURN BELOW AND KEEP A COPY FOR YOUR RECORDS

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and believe it is true, correct and complete.

| | | | |
|---|------------------|--|----------------------------|
| Your Signature <i>[Signature]</i> | Date 4-8-14 | Signature of Paid Preparer WALTER H DEYHLE, CPA | Date 4/8/14 |
| Spouse's Signature (if filing joint or combined return) <i>[Signature]</i> | Date 4-8-14 | Address 4550 MONTGOMERY AVE SUITE 650N | |
| Home Phone | Business Phone | City BETHESDA | State ZIP MD 20814-2930 |
| E-Mail Address | EIN, SSN OR PTIN | Business Phone | E-Mail Address |

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

NET REFUND (LINE 28):
DELAWARE DIVISION OF REVENUE
P.O. BOX 8765
WILMINGTON, DE 19899-8765

ZERO (LINE 28):
DELAWARE DIVISION OF REVENUE
P.O. BOX 8711
WILMINGTON, DE 19899-8711

342011
01-24-14

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

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.

Table with 2 columns: Filing Status 4 ONLY Spouse Information COLUMN A, All other filing statuses You or You plus Spouse COLUMN B

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

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

Enter the credit in HIGHEST to LOWEST amount order.

Table with 6 rows for tax credits, including state taxes for VA and a total line with amount 3,470.

DE SCHEDULE II - EARNED INCOME TAX CREDIT (EITC)

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

Qualifying Child Information

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

Table with 10 rows for child information, including age, disability status, and tax credit calculations for CHILD 1, CHILD 2, and CHILD 3.

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.

- List of 17 special funds including Non-Game Wildlife, U.S. Olympics, Veteran's Home, etc.

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

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

| 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) | | 133,532. | |
| VIRGINIA ADJUSTED GROSS INCOME | | 146,032. | |
| DELAWARE TAX (FORM 200-01 OR 200-02, PAGE 1) | | 6,133. | |
| TAX IMPOSED BY STATE OF VIRGINIA | | 3,470. | |
| "PERCENTAGE FACTOR" = OTHER STATE'S AGI DIVIDED BY DELAWARE AGI | | | |
| = 146,032. / 133,532. | | | 1.000000 |
| "PRO-RATA TAX" = DELAWARE TAX TIMES PERCENTAGE FACTOR | | | |
| = 6,133. X 1.000000 | | 6,133. | |
| AMOUNT OF CREDIT = LESSER OF: (A) DELAWARE TAX | | | |
| (B) TAX IMPOSED BY OTHER STATE | | | |
| (C) PRO-RATA TAX | | | |
| AMOUNT OF CREDIT, STATE OF VIRGINIA | | 3,470. | |
| TOTAL TO FORM 200-01, PAGE 1, LINE 10 | | 3,470. | |

| DE 200-01 | SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST | STATEMENT | 2 |
|--|--|-------------------|---|
| DESCRIPTION | SPOUSE | TAXPAYER OR JOINT | |
| SOCIAL SECURITY BENEFITS | 0. | 25,969. | |
| TOTAL TO FORM DE 200-01, PAGE 2, LINE 36 | 0. | 25,969. | |

| DE 200-01 | DELAWARE ITEMIZED DEDUCTION WORKSHEET | STATEMENT | 3 |
|---|---------------------------------------|-----------|----------|
| | SPOUSE | TAXPAYER | TOTAL |
| 1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4. | | | |
| B. TOTAL TAXES, SCHEDULE A, LINE 9 . . . | 10,867. | 17,961. | 28,828. |
| C. INTEREST PAID, SCHEDULE A, LINE 15 . | 10,721. | 10,722. | 21,443. |
| D. CONTRIBUTIONS, SCHEDULE A, LINE 19 . | 10,261. | 10,262. | 20,523. |
| E. CASUALTY & THEFT, SCHEDULE A, LN 20 . | | | |
| F. MISCELLANEOUS, SCHEDULE A, LINE 27 . | | | |
| G. OTHER MISC., SCHEDULE A, LINE 28 . . | | | |
| 1. TOTAL ITEMIZED DEDUCTIONS | 31,849. | 38,945. | 70,794. |
| 2. ENTER AMOUNT FROM 1040, LINE 38 . . . | 146,032. | 260,977. | 407,009. |
| 3. LIMITED ITEMIZED DEDUCTIONS DISALLOWED | 1,156. | 2,054. | 3,210. |
| 4. TOTAL ITEMIZED DEDUCTION. SUBTRACT LINE 3 FROM LINE 1 | 30,693. | 36,891. | 67,584. |
| TOTAL TO FORM 200-01, PAGE 2, LINE 42 | 30,693. | 36,891. | |

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

| VIRGINIA | SPOUSE | TAXPAYER |
|---|------------------|----------|
| TAXES INCLUDED ON SCHEDULE A TAX LIABILITY | 0. | 0. |
| LESSER OF SCH A TAXES OR TAX LIABILITY | 0. | 0. |
| | | |
| VIRGINIA | SPOUSE | TAXPAYER |
| TAXES INCLUDED ON SCHEDULE A TAX LIABILITY | 4,109. 3,470. | 0. |
| LESSER OF SCH A TAXES OR TAX LIABILITY | 3,470. | 0. |
| | | |
| TOTAL OTHER STATE TAXES INCLUDED ON LINE 46A | 3,470. | 0. |

2013 Staple Here
Virginia Nonresident Income Tax Return
 Due May 1, 2014

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

| | | | | | | | |
|---|-----------------|----------------|--|--|--------------------|---------------------------------------|--|
| First Name JILL | | MI T | Last Name BIDEN | | 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 DELAWARE | |
| City, Town or Post Office WILMINGTON | | | | | State DE | ZIP Code | |
| Important - Name of Virginia City or County in which principal place of business, employment or income source is located. <input type="checkbox"/> City OR <input type="checkbox"/> County | | | | | | Locality Code from Instructions | |
| Your Home Phone Number | | | Your Business Phone Number | | | Spouse's Business Phone Number | |
| Preparer's PTIN | 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 Check if Result of NOL <input type="checkbox"/> | <input type="checkbox"/> Name(s) And Address Different Than Shown on 2012 VA Return | <input type="checkbox"/> Overseas on Due Date |
| | <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 | + | | = | x \$930 = | 930 | + | | = | x \$800 = |

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

| Date of Birth | Your Birth Date (mm-dd-yyyy) | Spouse's Birth Date (mm-dd-yyyy) | | |
|---------------|---|----------------------------------|-----------|------------|
| 1 | Federal Adjusted Gross Income | | 1 | 146,032 00 |
| 2 | Additions from Schedule 763 ADJ, Line 3 | | 2 | 00 |
| 3 | Add Lines 1 and 2 | | 3 | 146,032 00 |
| 4 | Age Deduction (See instructions and the Age Deduction Worksheet). Enter Birth Dates above. Enter Your Age Deduction on Line 4a and Your Spouse's Age Deduction on Line 4b. | | You 4a | 00 |
| | | | Spouse 4b | 00 |
| 5 | Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits reported on your federal return | | 5 | 00 |
| 6 | State income tax refund or overpayment credit reported as income on your federal return | | 6 | 00 |
| 7 | Subtractions from Schedule 763 ADJ, Line 7 | | 7 | 00 |
| 8 | Add Lines 4a, 4b, 5, 6 and 7 | | 8 | 00 |
| 9 | Virginia Adjusted Gross Income (VAGI). Subtract Line 8 from Line 3. | | 9 | 146,032 00 |
| 10 | Deductions: See instructions | | 10 | 31,849 00 |
| 11 | State and local income taxes claimed from federal Schedule A, if claiming itemized deductions | | 11 | 5,263 00 |
| 12 | If claiming itemized deductions subtract Line 11 from Line 10 or enter standard deduction amount | | 12 | 26,586 00 |
| 13 | Exemption amount. Enter the total amount from the Exemption Sections 1 and 2 above | | 13 | 930 00 |
| 14 | Deductions from Schedule 763 ADJ, Line 9 | | 14 | 00 |
| 15 | Add Lines 12, 13, and 14 | | 15 | 27,516 00 |

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

Staple check or money order here.

For Local Use Va. Dept. of Taxation 2601044 REV. 08/13
 1019 383061 11-20-13 LTD \$ _____

| | |
|-----------------------------------|----------|
| Your Name JILL T. BIDEN | Your SSN |
|-----------------------------------|----------|

| | | | |
|--|-----|---------|----|
| 16 Virginia Taxable Income computed as a resident. Subtract Line 15 from Line 9. | 16 | 118,516 | 00 |
| 17 Percentage from Nonresident Allocation Section below (Enter to one decimal place only). | 17 | 54.7 | % |
| 18 Nonresident Taxable Income. (Multiply Line 16 by percentage on Line 17). | 18 | 64,828 | 00 |
| 19 Income Tax from Tax Table or Tax Rate Schedule. | 19 | 3,470 | 00 |
| 20a Your Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1. | 20a | 4,109 | 00 |
| 20b Spouse's Virginia income tax withheld, Attach Forms W-2, W-2G, 1099 and VK-1. | 20b | | 00 |
| 21 2013 Estimated Tax Payments (Include credit from 2012). | 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 5, 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 | 4,109 | 00 |
| 27 If Line 19 is larger than Line 26, enter the difference. This is the INCOME TAX YOU OWE . Skip to Line 30. | 27 | | 00 |
| 28 If Line 26 is larger than Line 19, enter the difference. This is the OVERPAYMENT AMOUNT | 28 | 639 | 00 |
| 29 Amount of overpayment on Line 28 to be CREDITED TO 2014 ESTIMATED INCOME TAX | 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 - OR - If you have an overpayment on Line 28 and Line 31 is larger than Line 28, enter the difference. This is the AMOUNT YOU OWE . Attach payment. Check here if credit card payment has been made. <input type="checkbox"/> | 32 | | 00 |
| 33 If Line 28 is larger than Line 31, subtract Line 31 from Line 28. This is the amount to be REFUNDED TO YOU . Choose Direct Deposit or Debit Card Direct Bank Deposit <input type="checkbox"/> Debit Card (Fees may apply) <input checked="" type="checkbox"/> | 33 | 639 | 00 |

You authorize the Department to issue a Debit Card if the Direct Deposit section below is not completed.

DIRECT BANK DEPOSIT

Domestic Accounts Only Checking Savings

No International Deposits

| | |
|---|---------------------------------|
| Your Bank Routing Transit Number | Your Bank Account Number |
| | |

NONRESIDENT ALLOCATION PERCENTAGE. Enter negative numbers in brackets.

| | A - All Sources | 00 | B - Virginia Sources | 00 |
|--|-----------------|----|----------------------|----|
| 1 Wages, salaries, tips, etc. | 80,890 | 00 | 80,890 | 00 |
| 2 Interest income. | 167 | 00 | | 00 |
| 3 Dividends. | | 00 | | 00 |
| 4 Alimony received. | | 00 | | 00 |
| 5 Business income or loss. | 24,396 | 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. | 32,792 | 00 | | 00 |
| 9 Rents, royalties, partnerships, estates, trusts, S corporations, etc. | 9,511 | 00 | | 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 | | 00 |
| 13 Lump-sum distributions/accumulation distributions included on Schedule 763 ADJ, Line 3. | | 00 | | 00 |
| 14 TOTAL - Add Lines 1 through 13 and enter each column total here. | 147,756 | 00 | 80,890 | 00 |
| 15 Nonresident allocation percentage - Divide Line 14 B, by Line 14 A. Compute percentage to one decimal place, but not more than 100% (example 5.4%). ENTER here and on Line 17 on Page 2. | | | 54.7 | % |

I agree to obtain my Form 1099-G income tax refund statement electronically at www.tax.virginia.gov instead of receiving a paper copy.

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 4.8.14 | Spouse's Signature (If a joint return, both must sign) | Date |
| Preparer's Use Only | Preparer's Name <i>Walter H. Deyhle</i> WALTER H DEYHLE, CPA | Firm's Name (or Yours if Self-Employed) GELMAN, ROSENBERG & BETHESDA, MD 20814-2 | Preparer's Phone Number | |

2013 Virginia Schedule INC/CG

Report all W-2s, 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 | 4109. | | | 80890. |

Virginia Approved Form

Total Virginia Withholding:

SSN

VA Withholding

YOU

4109.

SPOUSE

TOTAL NUMBER OF W-2s, 1099s,
and VK-1s

01

| SCHEDULE C-EZ | GROSS RECEIPTS | STATEMENT | 1 |
|--------------------------------|----------------|-----------|---------|
| DESCRIPTION | | | AMOUNT |
| GROSS RECEIPTS | | | 24,396. |
| TOTAL TO SCHEDULE C-EZ, LINE 1 | | | 24,396. |