

2008 R

DELAWARE INDIVIDUAL RESIDENT INCOME TAX RETURN FORM 200-01

or Fiscal year beginning and ending

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

You Last Name, First Name and Middle Initial Jr., Sr., III., etc.

BIDEN JOSEPH R JR

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

BIDEN JILL T

Present Home Address (Number and Street) Apt. #

[Redacted Address]

City, State, ZIP Code

WILMINGTON, DE [Redacted ZIP]

FILING STATUS (MUST CHECK ONE)

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

Form DE22 to Attached

If you were a part-year resident in 2008, give the dates you resided in Delaware From 2008 To 2008

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

Table with columns for Line number, Description, Column A, and Column B. Includes rows for DELAWARE ADJUSTED GROSS INCOME, DEDUCTIONS, and TAXABLE INCOME.

PERSONAL CREDITS If you are Filing Status 3, see instructions. If you use Filing Status 4, enter the total for each appropriate column. All others enter total in Column B.

Table for Personal Credits with columns for Line number, Description, Column A, and Column B. Includes rows for exemptions, state tax, and other credits.

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

ATTACH LABEL HERE

STAPLE W-2 FORMS HERE

STAPLE CHECK HERE

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

MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Filing Status 4 ONLY Spouse Information COLUMN A	All other filing statuses You or You plus Spouse COLUMN B
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SECTION A - ADDITIONS (+)

28. Enter Federal AGI amount from Federal 1040, Line 37; 1040A, Line 21; or 1040EZ, Line 4	28	68,089.	201,167.
29. Interest on State & Local obligations other than Delaware	29		
30. Fiduciary adjustment, oil depletion	30		
31. TOTAL - Add Lines 29 and 30	31		
32. Subtotal. Add Lines 28 and 31	32	68,089.	201,167.

SECTION B - SUBTRACTIONS (-)

33. Interest received on U.S. Obligations	33		
34. Pension/Retirement Exclusions (For a definition of eligible income, see instructions)	34		16.
35. Delaware State tax refund, Delaware lottery, fiduciary adjustment, work opportunity tax credit, Travelink Program, Delaware NOL Carry forward. - please see instructions	35		
36. Taxable Soc Sec/RR Retirement Benefits/Higher Educ. Excl/Certain Lump Sum Dist. (See instr.)	*36		5,554.
37. SUBTOTAL. Add Lines 33, 34, 35 and 36 and enter here	37		5,570.
38. Subtotal. Subtract Line 37 from Line 32	38	68,089.	195,597.
39. Exclusion for certain persons 60 and over or disabled (See instructions)	39		
40. TOTAL - Add Lines 37 and 39	40		5,570.
41. DELAWARE ADJUSTED GROSS INCOME. Subtract Line 40 from Line 32. Enter here and on Page 1, Line 1	41	68,089.	195,597.

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

42. Enter total Itemized Deductions from Schedule A, Federal Form 1040, Line 29	42	28,472.	33,145.
43. Enter Foreign Taxes Paid (See instructions)	43		
44. Enter Charitable Mileage Deduction (See instructions)	44		
45. SUBTOTAL - Add Lines 42, 43, and 44 and enter here	45	28,472.	33,145.
46a. Enter State Income Tax included in Line 42 above (See instructions)	46a	2,970.	8,049.
46b. Enter Form 700 Tax Credit Adjustment (See instructions)	46b		
47. TOTAL - Subtract Line 46a and 46b from Line 45. Enter here and on Page 1, Line 2 (See instructions)	47	25,502.	25,096.

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

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

a. Routing Number \_\_\_\_\_ b. Type:  Checking  Savings

c. Account Number \_\_\_\_\_

Note: If your refund is adjusted by \$10.00 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 4-15-09	Signature of Paid Preparer <i>[Signature]</i>	Date 4/15/09
Spouse's Signature (if filing jointly or combined return) <i>[Signature]</i>	Date 4-15-09	Address-ZIP Code GELMAN, ROSENBERG & FREEDMAN BETHESDA, MARYLAND 20814-2930	
Home Phone	Business Phone	Business Phone (301) 951-9090	EIN, SSN OR PTIN [REDACTED]
E-Mail Address		E-Mail Address [REDACTED]	

If a 2D barcode (black and white box) appears in the upper right hand corner of page 1 of this form, send the return to one of the following addresses:

MAKE CHECKS PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P. O. BOX 8753, WILMINGTON, DELAWARE 19899-8753  
 MAIL REFUND DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P. O. BOX 8710, WILMINGTON, DELAWARE 19899-8710  
 MAIL ZERO DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P. O. BOX 8711, WILMINGTON, DELAWARE 19899-8711

If a 2D barcode (black and white box) DOES NOT appear in the upper right hand corner of page 1 of this form, send the return to one of the following addresses:

MAKE CHECKS PAYABLE AND MAIL TO: DELAWARE DIVISION OF REVENUE, P. O. BOX 508, WILMINGTON, DELAWARE 19899-0508  
 MAIL REFUND DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P. O. BOX 8765, WILMINGTON, DELAWARE 19899-8765  
 MAIL ZERO DUE RETURNS TO: DELAWARE DIVISION OF REVENUE, P. O. BOX 8711, WILMINGTON, DELAWARE 19899-8711

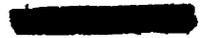
MAKE CHECK PAYABLE TO: DELAWARE DIVISION OF REVENUE

PLEASE REMEMBER TO ATTACH APPROPRIATE SUPPORTING SCHEDULES WHEN FILING YOUR RETURN



DE 200-01 SOC SEC/RR RETIREMENT/HIGHER EDUC EXCL/LUMP SUM DIST STATEMENT 1

<u>DESCRIPTION</u>	<u>SPOUSE</u>	<u>TAXPAYER OR JOINT</u>
SOCIAL SECURITY BENEFITS	0.	5,554.
TOTAL TO FORM DE 200-01, PAGE 2, LINE 36	0.	5,554.



DE 200-01

DELAWARE ITEMIZED DEDUCTION WORKSHEET

STATEMENT 2

	SPOUSE	TAXPAYER	TOTAL
1A. MEDICAL EXPENSES, SCHEDULE A, LINE 4.			
B. TOTAL TAXES, SCHEDULE A, LINE 9 . . . .	9,196.	14,365.	23,561.
C. INTEREST PAID, SCHEDULE A, LINE 15 . .	18,632.	18,632.	37,264.
D. CONTRIBUTIONS, SCHEDULE A, LINE 19 . .	917.	968.	1,885.
E. CASUALTY & THEFT, SCHEDULE A, LN 20 . .			
F. MISCELLANEOUS, SCHEDULE A, LINE 27 . .			
G. OTHER MISC., SCHEDULE A, LINE 28 . . .			
1. TOTAL ITEMIZED DEDUCTIONS . . . . .	28,745.	33,965.	62,710.
2. ENTER AMOUNT FROM 1040, LN 38 . . . . .	68,089.	201,167.	269,256.
3. LIMITED ITEMIZED DEDUCTIONS DISSALLOWED. . . . .	273.	820.	1,093.
4. TOTAL ITEMIZED DEDUCTION. SUBTRACT LINE 3 FROM LINE 1. . . . .	28,472.	33,145.	61,617.
TOTAL TO FORM 200-01, PAGE 2, LINE 42	28,472.	33,145.	

FOR DELAWARE PURPOSES

Schedule A - Itemized Deductions  
(Schedule B is on page 2)

OMB No. 1545-0074

2008  
Attachment  
Sequence No. 07

SCHEDULES A&B  
(Form 1040)

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

Attach to Form 1040. See Instructions for Schedules A&B (Form 1040).

Your social security number

JOSEPH R BIDEN JR. & JILL T BIDEN

<b>Medical and Dental Expenses</b>		Caution. Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see page A-1)	1			
2	Enter amount from Form 1040, line 38	2			
3	Multiply line 2 by 7.5% (.075)	3			
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			
<b>Taxes You Paid</b>		5 State and local (check only one box):		5	11,215.
(See page A-2.)		a <input checked="" type="checkbox"/> Income taxes, or		6	12,346.
		b <input type="checkbox"/> General sales taxes		7	
6	Real estate taxes (see page A-5)	7			
7	Personal property taxes	8			
8	Other taxes. List type and amount	8			
9	Add lines 5 through 8	9			23,561.
<b>Interest You Paid</b>		10 Home mortgage interest and points reported to you on Form 1098		10	37,264.
(See page A-5.)		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-6 and show that person's name, identifying no., and address		11	
Note. Personal interest is not deductible.		12 Points not reported to you on Form 1098		12	
		13 Qualified mortgage insurance premiums (See page A-6)		13	
		14 Investment interest. Attach Form 4952 if required. (See page A-6.)		14	
		15 Add lines 10 through 14		15	37,264.
<b>Gifts to Charity</b>		16 Gifts by cash or check		16	1,335.
If you made a gift and got a benefit for it, see page A-7.		17 Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500		17	550.
		18 Carryover from prior year		18	
		19 Add lines 16 through 18		19	1,885.
<b>Casualty and Theft Losses</b>		20 Casualty or theft loss(es). Attach Form 4684. (See page A-8.)		20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>		21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.)		21	
(See page A-9.)		22 Tax preparation fees		22	
		23 Other expenses - investment, safe deposit box, etc. List type and amount		23	
		24 Add lines 21 through 23		24	
		25 Enter amount from Form 1040, line 38		25	
		26 Multiply line 25 by 2% (.02)		26	
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27	
<b>Other Miscellaneous Deductions</b>		28 Other - from list on page A-10. List type and amount		28	
<b>Total Itemized Deductions</b>		29 Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)?		29	61,617.
		<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.			
		<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.			
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here			