Form **1040** U.S. Individual Income Tax Return **2008** (99) IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 — OMB No. 1545-0074

Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial: JOSEPH R	Last name: BIDEN JR.	Your social security number: [redacted]
If a joint return, spouse's first name and initial: JILL T	Last name: BIDEN	Spouse's social security number: [redacted]
Home address (number and street). If you have a P.O. box, see page 14.: [redacted]	Apt. no.	▲ You must enter your SSN(s) above. ▲
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.: WILMINGTON, DE [redacted]		Checking a box below will not change your tax or refund.

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ▶ [X] You [X] Spouse

Filing Status

Check only one box.

1 [ ] Single
2 [X] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here. ▶
4 [ ] Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 [ ] Qualifying widow(er) with dependent child (see page 16)

Exemptions

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [X] Spouse

Boxes checked on 6a and 6b: 2
No. of children on 6c who:
- lived with you
- did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) √ if qualifying child for child tax credit (see page 17)

If more than four dependents, see page 17.

d Total number of exemptions claimed — Add numbers on lines above ▶ 2

Income

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

If you did not get a W-2, see page 21.

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

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	253,866.
8a	Taxable interest. Attach Schedule B if required	8a	273.
b	Tax-exempt interest. Do not include on line 8a — 8b		
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 21) — 9b		
10	Taxable refunds, credits, or offsets of state and local income taxes STMT 2 STMT 4	10	0.
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
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 — b Taxable amount	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	9,563.
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits — 20a 6,534. — b Taxable amount (see page 26)	20b	5,554.
21	Other income. List type and amount (see page 28)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	269,256.

Adjusted Gross Income

23	Educator expenses (see page 28)	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	One-half of self-employment tax. Attach Schedule SE	27			
28	Self-employed SEP, SIMPLE, and qualified plans	28			
29	Self-employed health insurance deduction (see page 29)	29			
30	Penalty on early withdrawal of savings	30			
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction (see page 30)	32			
33	Student loan interest deduction (see page 33)	33			
34	Tuition and fees deduction. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35			
36	Add lines 23 through 31a and 32 through 35			36	
37	Subtract line 36 from line 22. This is your adjusted gross income ▶			37	269,256.

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Tax and Credits

38	Amount from line 37 (adjusted gross income)			38	269,256.
39a	Check if: [X] You were born before January 2, 1944, [ ] Blind. [ ] Spouse was born before January 2, 1944, [ ] Blind. Total boxes checked ▶ 39a 1				
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b [ ]				
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c [ ]				
40	**Itemized deductions** (from Schedule A) or your **standard deduction** (see left margin)			40	61,617.
41	Subtract line 40 from line 38			41	207,639.
42	If line 38 is over $119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply $3,500 by the total number of exemptions claimed on line 6d			42	6,440.
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43	201,199.
44	**Tax.** Check if any tax is from: a [ ] Form(s) 8814 b [ ] Form 4972			44	45,125.
45	**Alternative minimum tax.** Attach Form 6251			45	1,827.
46	Add lines 44 and 45 ▶			46	46,952.
47	Foreign tax credit. Attach Form 1116 if required	47			
48	Credit for child and dependent care expenses. Attach Form 2441	48			
49	Credit for the elderly or the disabled. Attach Schedule R	49			
50	Education credits. Attach Form 8863	50			
51	Retirement savings contributions credit. Attach Form 8880	51			
52	Child tax credit (see page 42). Attach Form 8901 if required	52			
53	Credits from Form: a [ ] 8396 b [ ] 8839 c [ ] 5695	53			
54	Other credits from Form: a [ ] 3800 b [ ] 8801 c [ ]	54			
55	Add lines 47 through 54. These are your **total credits**			55	
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- ▶			56	46,952.

Standard Deduction for -
- People who checked any box on line 39a, 39b, or 39c **or** who can be claimed as a dependent.
- All others:

Single or Married filing separately, $5,450

Married filing jointly or Qualifying widow(er), $10,900

Head of household, $8,000

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a [ ] 4137 b [ ] 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a [ ] AEIC payments b [X] Household employment taxes. Attach Schedule H	60	812.
61	Add lines 56 through 60. This is your **total tax** ▶	61	47,764.

Payments

62	Federal income tax withheld from Forms W-2 and 1099	62	45,119.		STATEMENT 7
63	2008 estimated tax payments and amount applied from 2007 return	63	2,500.		
64a	**Earned income credit (EIC)**	64a			
b	Nontaxable combat pay election ▶ 64b				
65	Excess social security and tier 1 RRTA tax withheld (see page 61) STMT 6	65	1,271.		
66	Additional child tax credit. Attach Form 8812	66			
67	Amount paid with request for extension to file (see page 61)	67			
68	Credits from Form: a [ ] 2439 b [ ] 4136 c [ ] 8801 d [ ] 8885	68			
69	First-time homebuyer credit. Attach Form 5405	69			
70	Recovery rebate credit (see worksheet on pages 62 and 63)	70			
71	Add lines 62 through 70. These are your **total payments** ▶			71	48,890.

If you have a qualifying child, attach Schedule EIC.

Refund

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you **overpaid**	72	1,126.
73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here ▶ [ ]	73a	1,126.
b	Routing number ▶ c Type: [ ] Checking [ ] Savings ▶ d Account number		
74	Amount of line 72 you want **applied to your 2009 estimated tax** ▶ 74		

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

Amount You Owe

75	**Amount you owe.** Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75	
76	Estimated tax penalty (see page 65) 76		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? [X] **Yes.** Complete the following. [ ] **No**

Designee's name ▶ PREPARER Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

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

Joint return? See page 15. Keep a copy for your records.

Your signature | Date 4.15.09 | Your occupation VICE PRESIDENT | Daytime phone number

Spouse's signature. If a joint return, **both** must sign. | Date 4.15.09 | Spouse's occupation TEACHER

Paid Preparer's Use Only

Preparer's signature ▶ CPA | Date 4/14/09 | Check if self-employed [ ] | Preparer's SSN or PTIN [redacted]

Firm's name (or yours if self-employed), address, and ZIP code ▶ GELMAN, ROSENBERG & FREEDMAN, 4550 MONTGOMERY AVE., SUITE 650 NORTH, BETHESDA, MARYLAND 20814-2930 | EIN [redacted] | Phone no. (301) 951-9090

SCHEDULES A&B (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Schedule A - Itemized Deductions

(Schedule B is on page 2)

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

OMB No. 1545-0074

2008

Attachment Sequence No. 07

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

Your social security number: [redacted]

Medical and Dental Expenses		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	
Taxes You Paid (See page A-2.)	5	State and local (check only one box): a [X] Income taxes, or b [ ] General sales taxes	5	11,215.		
	6	Real estate taxes (see page A-5)	6	12,346.		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8			9	23,561.
Interest You Paid (See page A-5.) Note. Personal interest is not deductible.	10	Home mortgage interest and points reported to you on Form 1098	10	37,264.		
	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			
	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.
Gifts to Charity If you made a gift and got a benefit for it, see page A-7.	16	Gifts by cash or check	16	1,335.		
	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.
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)			20	
Job Expenses and Certain Miscellaneous Deductions (See page A-9.)	21	Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses - investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 [25]				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	
Other Miscellaneous Deductions	28	Other - from list on page A-10. List type and amount ▶			28	
Total Itemized Deductions	29	Is Form 1040, line 38, over $159,950 (over $79,975 if married filing separately)? [ ] No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. [X] Yes. Your deduction may be limited. See page A-10 for the amount to enter. STMT 8 ▶			29	61,617.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

LHA 819501 11-10-08 For Paperwork Reduction Act Notice, see Form 1040 instructions. Schedule A (Form 1040) 2008

Name(s) shown on Form 1040. Do not enter name and social security number if shown on page 1.

JOSEPH R BIDEN JR. & JILL T BIDEN

Your social security number [redacted]

Schedule B - Interest and Ordinary Dividends

Attachment Sequence No. 08

Part I Interest

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

		Amount
US SENATE FEDERAL CREDIT UNION	1	15.
WILMINGTON SAVINGS FUND	1	4.
NEW CASTLE COUNTY FCU	1	13.
WILMINGTON SAVINGS FUND	1	241.

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.

		Amount
2 Add the amounts on line 1	2	273.
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 1040, line 8a ▶	4	273.

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

Part II Ordinary Dividends

5 List name of payer ▶

		Amount
	5	

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

		Amount
6 Add the amounts on line 5. Enter the total here and on 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; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

	Yes	No
7a At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1		X
b If "Yes," enter the name of the foreign country ▶		
8 During 2008, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2		X

827501 11-11-08

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2008

Attachment Sequence No. 13

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

Your social security number: [redacted]

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

1 List the type and address of each rental real estate property:

A	AUDIO BOOK RIGHTS
B	
C	

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days or
- 10% of the total days rented at fair rental value?

(See page E-3.)

	Yes	No
A		
B		
C		

	Line	Properties A	Properties B	Properties C	Line	Totals (Add columns A, B, and C.)
Income:						
3 Rents received	3				3	
4 Royalties received	4	9,563.			4	9,563.
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	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 page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18	19				19	
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21					
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	9,563.				
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	( )	( )	( )		

	Line	Amount
24 Income. Add positive amounts shown on line 22. Do not include any losses	24	9,563.
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. 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	9,563.

821491 11-10-08 LHA For Paperwork Reduction Act Notice, see instructions. Schedule E (Form 1040) 2008

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Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax - Individuals

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2008

Attachment Sequence No. 32

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

Your social security number: [redacted]

Part I Alternative Minimum Taxable Income

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	207,639.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	23,561.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is over $159,950 (over $79,975 if married filing separately), enter the amount from line 11 of the **Itemized Deductions Worksheet** on page A-10 of the instructions for Schedule A (Form 1040)	6	-1,093.
7	If claiming the standard deduction, enter any amount from Form 4684, line 18a, as a negative amount	7	
8	Tax refund from Form 1040, line 10 or line 21	8	
9	Investment interest expense (difference between regular tax and AMT)	9	
10	Depletion (difference between regular tax and AMT)	10	
11	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	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)	19	
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 tax net operating loss deduction	28	
29	**Alternative minimum taxable income.** Combine lines 1 through 28. (If married filing separately and line 29 is more than $214,900, see instructions)	29	230,107.

Part II Alternative Minimum Tax (AMT)

30 Exemption. (If you were under age 24 at the end of 2008, see instructions.)

IF your filing status is ...	AND line 29 is not over ...	THEN enter on line 30 ...
Single or head of household	$112,500	$46,200
Married filing jointly or qualifying widow(er)	150,000	69,950
Married filing separately	75,000	34,975

STMT 9 — 30: 49,923.

If line 29 is over the amount shown above for your filing status, see instructions.

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 36 and skip the rest of Part II	31	180,184.
32	• If you are filing Form 2555 or 2555-EZ, see page 9 of the instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 55 here. • **All others:** If line 31 is $175,000 or less ($87,500 or less if married filing separately), multiply line 31 by 26% (.26). Otherwise, multiply line 31 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.	32	46,952.
33	Alternative minimum tax foreign tax credit (see instructions)	33	
34	Tentative minimum tax. Subtract line 33 from line 32	34	46,952.
35	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	35	45,125.
36	**AMT.** Subtract line 35 from line 34. If zero or less, enter -0-. Enter here and on Form 1040, line 45	36	1,827.

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12-02-08 LHA For Paperwork Reduction Act Notice, see instructions.

Form 6251 (2008)

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Part III Tax Computation Using Maximum Capital Gains Rates

37 Enter the amount from Form 6251, line 31. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions			37	
38 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 on page D-10 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see the instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38			
39 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	39			
40 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 refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	40			
41 Enter the smaller of line 37 or line 40			41	
42 Subtract line 41 from line 37			42	
43 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 ▶			43	
44 Enter: • $65,100 if married filing jointly or qualifying widow(er), • $32,550 if single or married filing separately, or • $43,650 if head of household.	44			
45 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-	45			
46 Subtract line 45 from line 44. If zero or less, enter -0-	46			
47 Enter the smaller of line 37 or line 38	47			
48 Enter the smaller of line 46 or line 47	48			
49 Subtract line 48 from line 47	49			
50 Multiply line 49 by 15% (.15) ▶			50	
If line 39 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.				
51 Subtract line 47 from line 41	51			
52 Multiply line 51 by 25% (.25) ▶			52	
53 Add lines 43, 50, and 52			53	
54 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			54	
55 Enter the smaller of line 53 or line 54 here and on line 32. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 32. Instead, enter it on line 4 of the worksheet in the instructions			55	

SCHEDULE H (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Household Employment Taxes

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

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

▶ See separate instructions.

OMB No. 1545-1971

2008

Attachment Sequence No. 44

Name of employer: JOSEPH R BIDEN JR. & JILL T BIDEN

Social security number: [redacted]

Employer identification number: [redacted]

A Did you pay any one household employee cash wages of $1,600 or more in 2008? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-4 before you answer this question.)

[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 2008 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 2007 or 2008 to **all** household employees? (**Do not** count cash wages paid in 2007 or 2008 to your spouse, your child under age 21, or your parent.)

[ ] **No.** **Stop.** Do not file this schedule.

[ ] **Yes.** Skip lines 1-9 and go to line 10 on page 2. (Calendar year taxpayers having no household employees in 2008 **do not** have to complete this form for 2008.)

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security taxes (see page H-4)	1	5,050.		
2	Social security taxes. Multiply line 1 by 12.4% (.124)			2	626.
3	Total cash wages subject to Medicare taxes (see page H-4)	3	5,050.		
4	Medicare taxes. Multiply line 3 by 2.9% (.029)			4	146.
5	Federal income tax withheld, if any			5	
6	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, and 5			6	772.
7	Advance earned income credit (EIC) payments, if any			7	
8	**Net taxes** (subtract line 7 from line 6)			8	772.

9 Did you pay **total** cash wages of $1,000 or more in any calendar quarter of 2007 or 2008 to **all** household employees? (**Do not** count cash wages paid in 2007 or 2008 to your spouse, your child under age 21, or your parent.)

[ ] **No.** **Stop.** Include the amount from line 8 above on Form 1040, line 60, 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 II Federal Unemployment (FUTA) Tax

	Line	Yes	No
10 Did you pay unemployment contributions to only one state?	10	X	
11 Did you pay all state unemployment contributions for 2008 by April 15, 2009? Fiscal year filers, see page H-4	11	X	
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	X	

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

Section A

13 Name of the state where you paid unemployment contributions ▶ DE

14 State reporting number as shown on state unemployment tax return ▶ 58326-0

0% RATE

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) 16 5,050.

17 FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 17 40.

Section B

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

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

19 Totals 19

20 Add columns (h) and (i) of line 19 20

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

22 Multiply line 21 by 6.2% (.062) 22

23 Multiply line 21 by 5.4% (.054) 23

24 Enter the smaller of line 20 or line 23 24

25 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26 25

Part III 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- 26 772.

27 Add line 17 (or line 25) and line 26 (see page H-5) 27 812.

28 Are you required to file Form 1040?

[X] **Yes.** Stop. Include the amount from line 27 above on Form 1040, line 60, and check box b on that line. Do not complete Part IV below.

[ ] **No.** You may have to complete Part IV. See page H-5 for details.

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 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's Use Only

Preparer's signature ▶ | Date | Check if self-employed [ ] | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no.

Form 8283 (Rev. December 2006) Department of the Treasury Internal Revenue Service

Noncash Charitable Contributions

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

▶ See separate instructions.

OMB. No. 1545-0908

Attachment Sequence No. 155

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

Identifying number: [redacted]

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

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

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

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A	GOODWILL INDUSTRIES OF DELAWARE 300 EAST LEA BLVD, WILMINGTON, DE 19802	CLOTHING
B	GOODWILL INDUSTRIES OF DELAWARE 300 EAST LEA BLVD, WILMINGTON, DE 19802	CLOTHING
C		
D		
E		

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

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	03/01/08	VAR.	PURCHASE		300.	THRIFT SHOP VALUE
B	05/20/08	VAR.	PURCHASE		250.	THRIFT SHOP VALUE
C						
D						
E						

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

2 a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ ______ . If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ ______ .

(2) For any prior tax years ▶ ______ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶ ______

e Name of any person, other than the donee organization, having actual possession of the property ▶ ______

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

LHA For Paperwork Reduction Act Notice, see separate instructions. Form 8283 (Rev. 12-2006)

819931 04-25-08

FORM 1040 SOCIAL SECURITY BENEFITS WORKSHEET STATEMENT 1

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 2008
  D. MARRIED FILING SEPARATELY AND LIVED APART FROM YOUR SPOUSE FOR ALL OF 2008

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.	6,534.
IF YOU CHECKED BOX B: TAXPAYER AMOUNT . . 6,534.	
SPOUSE AMOUNT . . .	
2. ENTER ONE HALF OF LINE 1	3,267.
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	263,702.
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.	266,969.
6. ADD THE AMOUNTS ON FORM 1040, LINES 23 THROUGH LINE 32, AND ANY WRITE-IN ADJUSTMENTS YOU ENTERED ON THE DOTTED LINE NEXT TO LINE 36.	0.
7. SUBTRACT LINE 6 FROM LINE 5	266,969.
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 2008, BE SURE YOU ENTERED 'D' TO THE RIGHT OF THE WORD "BENEFITS" ON LINE 20A.	
[X] YES. SUBTRACT LINE 8 FROM LINE 7	234,969.
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-.	222,969.
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	3,267.
15. MULTIPLY LINE 11 BY 85% (.85). IF LINE 11 IS ZERO, ENTER -0-	189,524.
16. ADD LINES 14 AND 15.	192,791.
17. MULTIPLY LINE 1 BY 85% (.85)	5,554.
18. TAXABLE BENEFITS. ENTER THE SMALLER OF LINE 16 OR LINE 17	5,554.
* ALSO ENTER THIS AMOUNT ON FORM 1040, LINE 20B	

FORM 1040 STATE AND LOCAL INCOME TAX REFUNDS STATEMENT 2

	2007	2006	2005
	DELAWARE		
GROSS STATE/LOCAL INC TAX REFUNDS	1,035.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS DELAWARE	1,035.		
TOTAL NET TAX REFUNDS	1,035.		

FORM 1040 PERSONAL EXEMPTION WORKSHEET STATEMENT 3

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 $3,500 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D, AND ENTER THE RESULT ON LINE 42.
   YES. CONTINUE

2.	MULTIPLY $3,500 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D		7,000.
3.	ENTER THE AMOUNT FROM FORM 1040, LINE 38 . .	269,256.	
4.	ENTER THE AMOUNT FOR YOUR FILING STATUS . .	239,950.	
	SINGLE $159,950		
	MARRIED FILING JOINTLY OR WIDOW(ER) $239,950		
	MARRIED FILING SEPARATELY $119,975		
	HEAD OF HOUSEHOLD $199,950		
5.	SUBTRACT LINE 4 FROM LINE 3	29,306.	
6.	IS LINE 5 MORE THAN $122,500 ($61,250 IF MARRIED FILING SEPARATELY)? [ ] YES. MULTIPLY $2,333 BY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED ON FORM 1040, LINE 6D. ENTER THE RESULT HERE AND ON FORM 1040, LINE 42. DO NOT COMPLETE THE REST OF THIS WORKSHEET. [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)	12.	
7.	MULTIPLY LINE 6 BY 2% (.02) AND ENTER THE RESULT AS A DECIMAL		0.24
8.	MULTIPLY LINE 2 BY LINE 7		1,680.
9.	DIVIDE LINE 8 BY 3		560.
10.	SUBTRACT LINE 9 FROM LINE 2. TOTAL TO FORM 1040, LINE 42.		6,440.

JOSEPH R BIDEN JR. & JILL T BIDEN [redacted]

FORM 1040 — TAXABLE STATE AND LOCAL INCOME TAX REFUNDS — STATEMENT 4

		2007	2006	2005
	NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.	1,035.		
	LESS:REFUNDS-NO BENEFIT DUE TO AMT	1,035.		
	-SALES TAX BENEFIT REDUCTION			
1	NET REFUNDS FOR RECALCULATION			
2	TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT			
3	DEDUCTION NOT SUBJ TO PHASEOUT			
4	NET REFUNDS FROM LINE 1			
5	LINE 2 MINUS LINES 3 AND 4			
6	MULT LN 5 BY APPL SEC. 68 PCT			
7	PRIOR YEAR AGI	319,853.		
8	ITEM. DED. PHASEOUT THRESHOLD	156,400.		
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)	163,453.		
10	MULT LN 9 BY APPL SEC. 68 PCT	3,269.		
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			
13B	PRIOR YR. STD. DED. AVAILABLE	11,750.		
14	PRIOR YR. ALLOWABLE ITEM. DED.	62,954.		
15	SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14	51,204.		
16	TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)			
17	ALLOWABLE PRIOR YR. ITEM. DED.	62,954.		
18	PRIOR YEAR STD. DED. AVAILABLE	11,750.		
19	SUBTRACT LINE 18 FROM LINE 17	51,204.		
20	LESSER OF LINE 16 OR LINE 19			
21	PRIOR YEAR TAXABLE INCOME	253,272.		

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 2005

TOTAL TO FORM 1040, LINE 10 — 0.

FORM 1040 WAGES RECEIVED AND TAXES WITHHELD STATEMENT 5

T S	EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T	UNITED STATES SENATE	165,526.	33,859.	7,516.		6,324.	2,400.
T	WIDENER UNIV	20,500.	1,427.	676.		1,271.	297.
S	STATE OF DELAWARE	67,840.	8,199.	3,023.		4,715.	1,103.
	TOTALS	253,866.	43,485.	11,215.		12310.	3,800.

JOSEPH R BIDEN JR. & JILL T BIDEN [redacted]

FORM 1040 EXCESS SOCIAL SECURITY TAX WORKSHEET STATEMENT 6

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN $6,324.00 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE	7,595.	4,715.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 61		
3. ADD LINES 1 AND 2	7,595.	4,715.
4. SOCIAL SECURITY TAX LIMIT	6,324.	6,324.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 65.	1,271.	0.

FORM 1040 FEDERAL INCOME TAX WITHHELD STATEMENT 7

T S	DESCRIPTION	AMOUNT
T	UNITED STATES SENATE	33,859.
T	WIDENER UNIV	1,427.
S	STATE OF DELAWARE	8,199.
T	WITHHOLDING FROM FORM 1099-SSA	1,634.
	TOTAL TO FORM 1040, LINE 62	45,119.

SCHEDULE A | ITEMIZED DEDUCTIONS WORKSHEET | STATEMENT 8

1.	ENTER THE TOTAL OF THE AMOUNTS FROM SCHEDULE A, LINES 4, 9, 15, 19, 20, 27, AND 28		62,710.
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. ALSO INCLUDE IN THE TOTAL ANY AMOUNT INCLUDED ON SCHEDULE A, LINE 16, THAT YOU ELECTED TO TREAT AS QUALIFIED CONTRIBUTIONS FOR RELIEF EFFORTS IN A MIDWESTERN DISASTER AREA		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		62,710.
4.	MULTIPLY LINE 3 BY 80% (.80).	50,168.	
5.	ENTER THE AMOUNT FROM FORM 1040, LINE 38. . .	269,256.	
6.	ENTER: $159,950 ($79,975 IF MARRIED FILING SEPARATELY)	159,950.	
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	109,306.	
8.	MULTIPLY LINE 7 BY 3% (.03)	3,279.	
9.	ENTER THE SMALLER OF LINE 4 OR LINE 8		3,279.
10.	DIVIDE LINE 9 BY 1.5		2,186.
11.	SUBTRACT LINE 10 FROM LINE 9		1,093.
12.	TOTAL ITEMIZED DEDUCTIONS. SUBTRACT LINE 11 FROM LINE 1. ENTER THE RESULT HERE AND ON SCHEDULE A, LINE 29		61,617.

FORM 6251	EXEMPTION WORKSHEET	STATEMENT 9

1	ENTER: $46,200 IF SINGLE OR HEAD OF HOUSEHOLD; $69,950 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $34,975 IF MARRIED FILING SEPARATELY.		69,950.
2	ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 29	230,107.	
3	ENTER: $112,500 IF SINGLE OR HEAD OF HOUSEHOLD; $150,000 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); $75,000 IF MARRIED FILING SEPARATELY	150,000.	
4	SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	80,107.	
5	MULTIPLY LINE 4 BY 25% (.25).		20,027.
6	SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF THIS FORM IS FOR A CHILD UNDER AGE 24, GO TO LINE 7 BELOW. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 30, AND GO TO FORM 6251, LINE 31		49,923.
7	CHILD'S MINIMUM EXEMPTION AMOUNT.		
8	ENTER THE CHILD'S 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 30, AND GO TO FORM 6251, LINE 31		