

Form 1040

## U.S. Individual Income Tax Return

2001

(99)

IRS Use Only - Do not write or staple in this space.

Label  
(See instructions on page 19.)

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

Presidential Election Campaign (See page 19.)

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For the year Jan. 1-Dec. 31, 2001, or other tax year beginning , 2001, ending , 20		OMB No. 1545-0074
Your first name and initial <b>JOSEPH R.</b>	Last name <b>BIDEN, JR.</b>	Your social security number
If a joint return, spouse's first name and initial <b>JILL T.</b>	Last name <b>BIDEN</b>	Spouse's social security number
Home address (number and street). If you have a P.O. box, see page 19.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, see page 19.		

▲ Important! ▲  
You must enter your SSN(s) above.

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?..... You ☒ Yes ☐ No Spouse ☒ Yes ☐ No

## Filing Status

- 1 ☐ Single
- 2 ☒ Married filing joint return (even if only one had income)
- 3 ☐ Married filing separate return. Enter spouse's social security no. above and full name here. ▶
- 4 ☐ Head of household (with qualifying person). (See page 19.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
- 5 ☐ Qualifying widow(er) with dependent child (year spouse died ▶ ). (See page 19.)

## Exemptions

6a <input checked="" type="checkbox"/> Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a	No. of boxes checked on 6a and 6b	2
b <input checked="" type="checkbox"/> Spouse	No. of your children on 6c who: • lived with you	1
c Dependents:		
(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you
ASHLEY BIDEN		DAUGHTER
(4) <input checked="" type="checkbox"/> If qualifying child for child tax credit (see page 20)		
• did not live with you due to divorce or separation (see page 20)		
Dependents on 6c not entered above		
Add numbers entered on lines above ▶ 3		
d Total number of exemptions claimed		

## Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 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	220,624.
8a Taxable interest. Attach Schedule B if required	8a	88.
b Tax-exempt interest. Do not include on line 8a	8b	
9 Ordinary dividends. Attach Schedule B if required	9	
10 Taxable refunds, credits, or offsets of state and local income taxes	10	
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 Total IRA distributions	15a	
b Taxable amount (see page 23)	15b	
16a Total pensions and annuities	16a	
b Taxable amount (see page 23)	16b	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18 Farm income or (loss). Attach Schedule F	18	
19 Unemployment compensation	19	
20a Social security benefits	20a	
b Taxable amount (see page 25)	20b	
21 Other income. List type and amount (see page 27)	21	
22 Add the amounts in the far right column for lines 7 through 21. This is your total income	22	220,712.
23 IRA deduction (see page 27)	23	
24 Student loan interest deduction (see page 28)	24	
25 Archer MSA deduction. Attach Form 8853	25	
26 Moving expenses. Attach Form 3903	26	
27 One-half of self-employment tax. Attach Schedule SE	27	
28 Self-employed health insurance deduction (see page 30)	28	
29 Self-employed SEP, SIMPLE, and qualified plans	29	
30 Penalty on early withdrawal of savings	30	
31a Alimony paid b Recipient's SSN ▶	31a	
32 Add lines 23 through 31a	32	
33 Subtract line 32 from line 22. This is your adjusted gross income	33	220,712.

## Adjusted Gross Income

110001  
11-27-01

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 72.

Form 1040 (2001)

**Tax and Credits****Standard Deduction for:**

• People who checked any box on line 35a or 35b or who can be claimed as a dependent

• All others:  
Single, \$4,550  
Head of household, \$6,650

Married filing jointly or Qualifying widow(er), \$7,600

Married filing separately, \$3,800

34	Amount from line 33 (adjusted gross income)	34	220,712.
35a	Check if: <input type="checkbox"/> You were 65 or older, <input type="checkbox"/> Blind; <input type="checkbox"/> Spouse was 65 or older, <input type="checkbox"/> Blind. Add the number of boxes checked above and enter the total here	35a	
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien	35b	
36	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	36	52,054.
37	Subtract line 36 from line 34	37	168,658.
38	If line 34 is \$99,725 or less, multiply \$2,900 by the total number of exemptions claimed on line 6d. If line 34 is over \$99,725, see the worksheet on page 32	38	7,134.
39	Taxable income. Subtract line 38 from line 37. If line 38 is more than line 37, enter -0-	39	161,524.
40	Tax. Check if tax from a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	40	40,337.
41	Alternative minimum tax. Attach Form 6251	41	
42	Add lines 40 and 41	42	40,337.
43	Foreign tax credit. Attach Form 1116 if required	43	
44	Credit for child and dependent care expenses. Attach Form 2441	44	
45	Credit for the elderly or the disabled. Attach Schedule R	45	
46	Education credits. Attach Form 8863	46	
47	Rate reduction credit. See the worksheet on page 36	47	
48	Child tax credit (see page 37)	48	
49	Adoption credit. Attach Form 8839	49	
50	Other credits from: a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8396 c <input type="checkbox"/> Form 8801 d <input type="checkbox"/> Form (specify)	50	
51	Add lines 43 through 50. These are your total credits	51	
52	Subtract line 51 from line 42. If line 51 is more than line 42, enter -0-	52	40,337.
53	Self-employment tax. Attach Schedule SE	53	
54	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	54	
55	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach 5329 if required	55	
56	Advance earned income credit payments from Form(s) W-2	56	
57	Household employment taxes. Attach Schedule H	57	391.
58	Add lines 52 through 57. This is your total tax	58	40,728.

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

59	Federal income tax withheld from Forms W-2 and 1099	59	44,448.
60	2001 estimated tax payments and amount applied from 2000 return	60	
61a	Earned income credit (EIC)	61a	
b	Nontaxable earned income	61b	
62	Excess social security and RRTA tax withheld (see page 51) STMT 1	62	1,186.
63	Additional child tax credit. Attach Form 8812	63	
64	Amount paid with request for extension to file (see page 51)	64	
65	Other payments. Check if from a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136	65	
66	Add lines 59, 60, 61a, and 62 through 65. These are your total payments	66	45,634.

**Refund**

Direct deposit? See page 51 and fill in 68b, 68c, and 68d.

67	If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid	67	4,906.
68a	Amount of line 67 you want refunded to you	68a	4,906.
b	Routing number		
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number		
69	Amount of line 67 you want applied to your 2002 estimated tax	69	

**Amount You Owe**

70	Amount you owe. Subtract line 66 from line 58. For details on how to pay, see page 52	70	
71	Estimated tax penalty. Also include on line 70	71	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see page 53)? ☐ Yes. Complete the following. ☐ No

Designee's name	Phone no.	Personal identification number (PIN)
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**Sign Here**

Joint return? See page 19. Keep a copy for your records.

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	Date	Your occupation	Daytime phone number
U.S. SENATOR			
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

**Paid****Preparer's Use Only**

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
BDO SEIDMAN, LLP	3/26/02	<input type="checkbox"/>	P00035375
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	
1700 JACKSON AVE, 10TH FLOOR, NEW YORK, NY 10003-3962	13-5381590		

**SCHEDULES A&B  
(Form 1040)**

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

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

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

OMB No. 1545-0074

**2001**  
Attachment  
Sequence No. 07

Your social security number

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

<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see page A-2) .....	1	
2	Enter amount from Form 1040, line 34 .....	2	
3	Multiply line 2 above 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> (See page A-2.)	5 State and local income taxes .....	5	9,369.
	6 Real estate taxes (see page A-2) .....	6	6,205.
	7 Personal property taxes .....	7	
	8 Other taxes. List type and amount .....	8	
	9 Add lines 5 through 8 .....	9	15,574.
<b>Interest You Paid</b> (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098 .....	10	38,753.
	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-3 and show that person's name, identifying no., and address .....	11	
	12 Points not reported to you on Form 1098. (See page A-3.) .....	12	
	13 Investment interest. Attach Form 4952 if required. (See page A-3.) .....	13	
	14 Add lines 10 through 13 .....	14	38,753.
<b>Gifts to Charity</b> If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4 .....	15	360.
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500 .....	16	
	17 Carryover from prior year .....	17	
	18 Add lines 15 through 17 .....	18	360.
<b>Casualty and Theft Losses</b>	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.) .....	19	
<b>Job Expenses and Most Other Miscellaneous Deductions</b> (See page A-5 for expenses to deduct here.)	20 Unreimbursed employee expenses - job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) .....	20	
	21 Tax preparation fees .....	21	
	22 Other expenses - investment, safe deposit box, etc. List type and amount .....	22	
	23 Add lines 20 through 22 .....	23	
	24 Enter amount from Form 1040, line 34 .....	24	
	25 Multiply line 24 above by 2% (.02) .....	25	
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- .....	26	
<b>Other Miscellaneous Deductions</b>	27 Other - from list on page A-6. List type and amount .....	27	
<b>Total Itemized Deductions</b>	28 Is Form 1040, line 34, over \$132,950 (over \$66,475 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 36. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.	28	52,054.

**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, 1040NR-EZ, 1040-SS, or 1041.

▶ See separate instructions.

OMB No. 1545-0074

**2001**Attachment  
Sequence No. 44

Name of employer

Social security number

Employer identification number

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

- A** Did you pay **any one** household employee cash wages of \$1,300 or more in 2001? (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 3 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 2001 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 2000 or 2001 to household employees? (Do not count cash wages paid in 2000 or 2001 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.

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

<b>1</b>	Total cash wages subject to social security taxes (see page 3)	<b>1</b>	2,560.	
<b>2</b>	Social security taxes. Multiply line 1 by 12.4% (.124)	<b>2</b>		317.
<b>3</b>	Total cash wages subject to Medicare taxes (see page 3)	<b>3</b>	2,560.	
<b>4</b>	Medicare taxes. Multiply line 3 by 2.9% (.029)	<b>4</b>		74.
<b>5</b>	Federal income tax withheld, if any	<b>5</b>		
<b>6</b>	Total social security, Medicare, and income taxes (add lines 2, 4, and 5)	<b>6</b>		391.
<b>7</b>	Advance earned income credit (EIC) payments, if any	<b>7</b>		
<b>8</b>	Net taxes (subtract line 7 from line 6)	<b>8</b>		391.

- 9** Did you pay **total** cash wages of \$1,000 or more in **any** calendar **quarter** of 2000 or 2001 to household employees? (Do not count cash wages paid in 2000 or 2001 to your spouse, your child under age 21, or your parent.)

☒ **No.** **Stop.** Enter the amount from line 8 above on Form 1040, line 57. If you are not required to file Form 1040, see the line 9 instructions on page 4.  
☐ **Yes.** Go to line 10 on page 2.

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

Schedule H (Form 1040) 2001

**Part II Federal Unemployment (FUTA) Tax**

	Yes	No
<b>10</b> Did you pay unemployment contributions to only one state? .....	<b>10</b>	
<b>11</b> Did you pay all state unemployment contributions for 2001 by April 15, 2002? Fiscal year filers, see page 4 .....	<b>11</b>	
<b>12</b> Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax? .....	<b>12</b>	

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**

<b>13</b> Name of the state where you paid unemployment contributions .....		
<b>14</b> State reporting number as shown on state unemployment tax return .....		
<b>15</b> Contributions paid to your state unemployment fund (see page 4) .....	<b>15</b>	
<b>16</b> Total cash wages subject to FUTA tax (see page 4) .....	<b>16</b>	
<b>17</b> FUTA tax. Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26 .....	<b>17</b>	

**Section B****18** Complete all columns below that apply (if you need more space, see page 4):

(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		(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
			From	To					

<b>19</b> Totals .....	<b>19</b>	
<b>20</b> Add columns (h) and (i) of line 19 .....	<b>20</b>	
<b>21</b> Total cash wages subject to FUTA tax (see the line 16 instructions on page 4) .....	<b>21</b>	
<b>22</b> Multiply line 21 by 6.2% (.062) .....	<b>22</b>	
<b>23</b> Multiply line 21 by 5.4% (.054) .....	<b>23</b>	
<b>24</b> Enter the smaller of line 20 or line 23 .....	<b>24</b>	
<b>25</b> FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26 .....	<b>25</b>	

**Part III Total Household Employment Taxes**

<b>26</b> Enter the amount from line 8 .....	<b>26</b>	
<b>27</b> Add line 17 (or line 25) and line 26 .....	<b>27</b>	

**28** Are you required to file Form 1040?☐ **Yes. Stop.** Enter the amount from line 27 above on Form 1040, line 57. Do not complete Part IV below.☐ **No.** You may have to complete Part IV. See page 4 for details.**Part IV Address and Signature - Complete this part only if required. See the line 28 instructions on page 4.**

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.

Employer's signature

Date



JOSEPH R. BIDEN, JR. & L T. BIDEN

FORM 1040

EXCESS SOCIAL SECURITY TAX WORKSHEET

STATEMENT 1

	TAXPAYER	SPOUSE
1. ADD ALL SOCIAL SECURITY TAX WITHHELD BUT NOT MORE THAN \$4,984.80 FOR EACH EMPLOYER (THIS TAX SHOULD BE SHOWN IN BOX 4 OF YOUR W-2 FORMS). ENTER THE TOTAL HERE . . . . .	6,171.	4,087.
2. ENTER ANY UNCOLLECTED SOCIAL SECURITY TAX ON TIPS OR GROUP-TERM LIFE INSURANCE INCLUDED IN THE TOTAL ON FORM 1040, LINE 58 . . . . .		
3. ADD LINES 1 AND 2 . . . . .	6,171.	4,087.
4. SOCIAL SECURITY TAX LIMIT . . . . .	4,985.	4,985.
5. SUBTRACT LINE 4 FROM LINE 3. EXCESS SOCIAL SECURITY TAX INCLUDED IN FORM 1040, LINE 62 . . . . .	1,186.	0.