

Part III Figure Your Credit

10 If you checked (in Part I):		Enter:		
Box 1, 2, 4, or 7		\$5,000	}	10
Box 3, 5, or 6		\$7,500		
Box 8 or 9		\$3,750		
Did you check box 2, 4, 5, 6, or 9 in Part I?		Yes →	You must complete line 11.	
		No →	Enter the amount from line 10 on line 12 and go to line 13.	
11 If you checked (in Part I):				
<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total. 				11
TIP For more details on what to include on line 11, see page R-3.				
12 If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10				12
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.				
a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		13a		
b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is nontaxable under any other provision of law (see page R-3).		13b		
c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		13c		
14 Enter the amount from Form 1040, line 38	14			
15 If you checked (in Part I):		Enter:		
Box 1 or 2		\$7,500	}	15
Box 3, 4, 5, 6, or 7		\$10,000		
Box 8 or 9		\$5,000		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16			
17 Enter one-half of line 16		17		
18 Add lines 13c and 17				18
19 Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20				19
20 Multiply line 19 by 15% (.15)				20
21 Enter the amount from Form 1040, line 44, minus the amount, if any, on Form 1040, line 47		21		
22 Enter the amount from Form 6251, line 31		22		
23 Subtract line 22 from line 21. If zero or less, stop ; you cannot take the credit				23
24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 48				24