

You are completing Schedule R for John, who is 57, single, and retired on permanent and total disability in 2005. John secured a physician's statement for tax year 2005 and the physician signed line B of the statement. John has kept the statement with his tax records.

How would you complete Parts I and II of John's Schedule R?

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2008 Attachment Sequence No. 16

Attach to Form 1040. See Instructions for Schedule R (Form 1040).

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2008:

- You were age 65 or older or You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See page R-1.

TIP In most cases, the IRS can figure the credit for you. See page R-1.

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2008: Check only one box:

Single, Head of household, or Qualifying widow(er) 1 You were 65 or older 1 [] 2 You were under 65 and you retired on permanent and total disability 2 []

3 Both spouses were 65 or older 3 []

4 Both spouses were under 65, but only one spouse retired on permanent and total disability 4 []

Married filing jointly 5 Both spouses were under 65, and both retired on permanent and total disability 5 []

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability 6 []

7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability 7 []

Married filing separately 8 You were 65 or older and you lived apart from your spouse for all of 2008 8 []

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008 9 []

Did you check box 1, 3, 7, or 8? Yes -> Skip Part II and complete Part III on the back. No -> Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, and

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2008, check this box []

- If you checked this box, you do not have to get another statement for 2008. If you did not check this box, have your physician complete the statement on page R-4. You must keep the statement for your records.