

John is under 65 and retired on permanent and total disability, so you should check box 2 of Part I and box 2 of Part II.

**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 <input type="checkbox"/>
	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
	3 Both spouses were 65 or older	3 <input type="checkbox"/>
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7 <input type="checkbox"/>
Married filing jointly	8 You were 65 or older and you lived apart from your spouse for all of 2008	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008	9 <input type="checkbox"/>
Married filing separately		

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.