

For taxpayers who check box 3 in Part I, line 10 should show \$7,500 and line 11 should be blank. Line 12 shows that \$7,500 is the largest amount you can use to figure the credit.

Part III Figure Your Credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7	\$5,000	}
Box 3, 5, or 6	\$7,500	
Box 8 or 9	\$3,750	

Enter:

10

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):

- 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



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