

Lines 13a and 13c show the \$4,500 of nontaxable social security income. The \$13,000 AGI on line 14 is reduced by \$10,000 to \$3,000, which is halved to \$1,500 on line 17. Line 18 is the total amount ( $\$4,500 + \$1,500 = \$6,000$ ) subtracted from line 12. The difference (\$1,500) is multiplied by 15% to calculate the amount on line 20. The amount on line 23 is 0, which is less than line 20, so the final credit amount on line 24 is 0. In this case the credit is zero since there is no tax liability.

12 If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .		<b>12</b>
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.		
<ul style="list-style-type: none"> <li>a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).</li> </ul>	<b>13a</b>	
<ul style="list-style-type: none"> <li>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).</li> </ul>	<b>13b</b>	
<ul style="list-style-type: none"> <li>c Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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 . . . . .</li> </ul>	<b>13c</b>	
14 Enter the amount from Form 1040, line 38 . . . . .	<b>14</b>	
<ul style="list-style-type: none"> <li>15 <b>If you checked (in Part I): Enter:</b></li> <li>Box 1 or 2 . . . . . \$7,500</li> <li>Box 3, 4, 5, 6, or 7 . . . \$10,000</li> <li>Box 8 or 9 . . . . . \$5,000</li> </ul>	<b>15</b>	
16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>	
17 Enter one-half of line 16 . . . . .	<b>17</b>	
18 Add lines 13c and 17 . . . . .		<b>18</b>
19 Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20 . . . . .		<b>19</b>
20 Multiply line 19 by 15% (.15) . . . . .		<b>20</b>
21 Enter the amount from Form 1040, line 44, minus the amount, if any, on Form 1040, line 47 . . . . .	<b>21</b>	
22 Enter the amount from Form 6251, line 31 . . . . .	<b>22</b>	
23 Subtract line 22 from line 21. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit . . . . .		<b>23</b>
24 <b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 48 . . . . .		<b>24</b>