Part III Figure Your Credit

10 If you checked (in Part I): **Enter:**

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

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

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 2005.

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 excluded from income 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
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . . . $5,000

15

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 46 21

22 Add the amounts from Form 1040, lines 47 and 48, and enter the total 22

23 Subtract line 22 from line 21 23

24 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 23 here and on Form 1040, line 49 24