



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

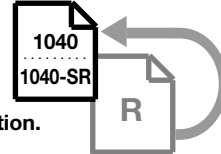
If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Schedule R
(Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074



2021

Attachment
Sequence No. **16**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040 or 1040-SR.**
▶ **Go to www.irs.gov/ScheduleR for instructions and the latest information.**

Name(s) shown on return

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2021:

- 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 instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2021: 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"/> |
| Married filing jointly | 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 separately | 8 You were 65 or older and you lived apart from your spouse for all of 2021 | 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 2021 | 9 | <input type="checkbox"/> |

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 2021, check this box
- If you checked this box, you don't have to get another statement for 2021.
 - If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

