**Schedule 3**
(form 1040a)

**Credit for the Elderly or the Disabled**
for Form 1040A Filers

**1991**

*OMB No. 1545-0085*

**Name(s) shown on Form 1040A**

**Your social security number**

---

You may be able to use Schedule 3 to reduce your tax if by the end of 1991:

- 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 the separate instructions for Schedule 3.

**Note:** In most cases, the IRS can figure the credit for you. See page 39 of the Form 1040A instructions.

---

### Part I

<table>
<thead>
<tr>
<th>If your filing status is:</th>
<th>And by the end of 1991:</th>
<th>Check only one box:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single, Head of household, or Qualifying widow(er) with dependent child</td>
<td>1 You were 65 or older</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>2 You were under 65 and you retired on permanent and total disability</td>
<td>☐</td>
</tr>
<tr>
<td>Married filing a joint return</td>
<td>3 Both spouses were 65 or older</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>4 Both spouses were under 65, but only one spouse retired on permanent and total disability</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>5 Both spouses were under 65, and both retired on permanent and total disability</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>7 One spouse was 65 or older, and the other spouse was under 65 and <strong>NOT</strong> retired on permanent and total disability</td>
<td>☐</td>
</tr>
<tr>
<td>Married filing a separate return</td>
<td>8 You were 65 or older and you did not live with your spouse at any time in 1991</td>
<td>☐</td>
</tr>
<tr>
<td></td>
<td>9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1991</td>
<td>☐</td>
</tr>
</tbody>
</table>

---

*IF: 1* You filed a physician’s statement for this disability for 1983 or an earlier year, or you filed 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 1991, check this box.

**If you checked Box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.**

---

### Part III

---

**If you checked Box 2, 4, 5, 6, or 9 above.**

**I certify that**

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired.

**Physician:** Sign your name on either line A or B below.

- **A** The disability has lasted, or can be expected to last, continuously for at least a year.

  **B** There is no reasonable probability that the disabled condition will ever improve.

**Physician’s statement** (See instructions at bottom of page 2.)

---

Physician’s name

Physician’s address

---

*For Paperwork Reduction Act Notice, see Form 1040A instructions.*

Cat. No. 12064K

Schedule 3 (Form 1040A) 1991
**Part III**

Figure your credit

<table>
<thead>
<tr>
<th>10</th>
<th>If you checked (in Part I):</th>
<th>Enter:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Box 1, 2, 4, or 7</td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td>Box 3, 5, or 6</td>
<td>$7,500</td>
</tr>
<tr>
<td></td>
<td>Box 8 or 9</td>
<td>$3,750</td>
</tr>
</tbody>
</table>

Caution: If you checked Box 2, 4, 5, 6, or 9 in Part I, you **MUST** complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

| 11 | If you checked Box 6 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 **PLUS** $5,000. Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 5 in Part I) that you reported on Form 1040A. (For more details on what to include, see the instructions.) |

| 12 | If you completed line 11 above, compare lines 10 and 11, and enter the **smaller** of the two amounts here. Otherwise, enter the amount from line 10. |

| 13 | Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1991 (see instructions): |

a. Nontaxable part of social security benefits, and
Nontaxable part of railroad retirement benefits treated as social security.  

b. Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.  

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.  

| 14 | Enter the amount from Form 1040A, line 17.  

<table>
<thead>
<tr>
<th>15</th>
<th>If you checked (in Part I):</th>
<th>Enter:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Box 1 or 2</td>
<td>$7,500</td>
</tr>
<tr>
<td></td>
<td>Box 3, 4, 5, 6, or 7</td>
<td>$10,000</td>
</tr>
<tr>
<td></td>
<td>Box 8 or 9</td>
<td>$5,000</td>
</tr>
</tbody>
</table>

| 16 | Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.  

| 17 | Divide line 16 above by 2.  

| 18 | Add lines 13c and 17.  

| 19 | Subtract line 18 from line 12. If the result is zero or less, stop here; you **cannot** take the credit. Otherwise, go to line 21.  

| 20 | Decimal amount used to figure the credit.  

| 21 | Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.  

**Instructions for physician's statement**

**Taxpayer.**—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

**Physician.**—A person is permanently and totally disabled if **both** of the following apply:
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted, or can be expected to last, continuously for at least a year or can lead to death.