

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service
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	If your filing status is:	And by the end of 1991:	Check only one box:
Check the box for your filing status and age	Single, Head of household, or Qualifying widow(er) with dependent child	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"/>
		Married filing a joint return	
Married filing a joint return	Married filing a joint return	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"/>
		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 a separate return	
		8 You were 65 or older and you did not live with your spouse at any time in 1991.	8 <input type="checkbox"/>
Married filing a separate return	Married filing a separate return	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.	9 <input type="checkbox"/>

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 II
Statement of permanent and total disability

Complete this part **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 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 this box, you do not have to file another statement for 1991.
- If you did **not** check this box, have your physician complete the following statement:

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

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. _____
Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve. _____
Physician's signature Date

Physician's name _____ Physician's address _____

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
Caution: <i>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.</i>			
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.)		11
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.		12
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.	13a	
	b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.	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 1040A, line 17.	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 line 15 is more than line 14, enter -0-.		16
17	Divide line 16 above by 2.		17
18	Add lines 13c and 17.		18
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.		19
20	Decimal amount used to figure the credit.		20 × .15
21	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.		21

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.