

Schedule 3
(Form 1040A)

Department of the Treasury—Internal Revenue Service

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

(99) **1997**

OMB No. 1545-0085

| | | |
|---|------|-----------------------------|
| Name(s) shown on Form 1040A: First and initial(s) | Last | Your social security number |
| | | <input type="text"/> |

You may be able to take this credit and reduce your tax if by the end of 1997:

- 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.

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

Part I Check the Box for Your Filing Status and Age

| If your filing status is: | And by the end of 1997: | Check only one box: |
|--|--|----------------------------|
| 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 | 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 lived apart from your spouse for all of 1997 | 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 1997 | 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 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 1997, check this box

- If you checked this box, you do not have to file another statement for 1997.
- If you **did not** check this box, have your physician complete the statement below.

Physician's Statement (See instructions on back.)

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 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

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 box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
 • If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
 • If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.
TIP: For more details on what to include on line 11, see the instructions.

11

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 1997:

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. See instructions. **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 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). Enter the result here and on Form 1040A, line 24b. **20**

Instructions for Physician's Statement

Taxpayer

If you retired after 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.

