

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

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

(99) **2002**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2002:

- 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**

**If your filing status is:**

**And by the end of 2002:**

**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
- 2 You were under 65 and you retired on permanent and total disability . . . . . 2

Married filing jointly

- 3 Both spouses were 65 or older . . . . . 3
- 4 Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . . 4
- 5 Both spouses were under 65, and both retired on permanent and total disability . . . . . 5
- 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . . 6
- 7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability . . . . . 7

Married filing separately

- 8 You were 65 or older and you lived apart from your spouse for all of 2002 . . . . . 8
- 9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2002 . . . . . 9

**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 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 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 2002, check this box . . . . . 
    - If you checked this box, you do not have to get another statement for 2002.
    - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	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.

<b>11</b>	<b>If you checked (in Part I):</b>		
	<ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>		
	<b>TIP</b> For more details on what to include on line 11, see the instructions.		11

<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10.		12
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<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2002.		
<b>a</b>	Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See instructions.	13a	
<b>b</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	
<b>c</b>	Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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	

<b>14</b>	Enter the amount from Form 1040A, line 22.	14	
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<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1 or 2 . . . . .	\$7,500	
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000	
	Box 8 or 9 . . . . .	\$5,000	15

<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-.	16	
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<b>17</b>	Enter one-half of line 16.	17	
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<b>18</b>	Add lines 13c and 17.		18
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<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.		19
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<b>20</b>	Multiply line 19 by 15% (.15).		20
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<b>21</b>	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21
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<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30.		22
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