

Credit for the Elderly

▶ See Instructions for Schedules R and RP.
▶ Attach to Form 1040. ▶ Schedule RP is on back.

Name(s) as shown on Form 1040

Your social security number

Please Note: IRS will figure your Credit for the Elderly and compute your tax. Please see "IRS Will Figure Your Tax and Some of Your Credits" on page 3 of the Form 1040 instructions and complete the applicable lines on Form 1040 and Schedule R or RP.

Should You Use Schedule R or RP?

If you are:	And were:	Use Schedule:
Single	▶ 65 or over	R
	▶ under 65 and had income from a public retirement system	RP
Married, filing separate return ¹	▶ 65 or over (unless joining in the election to use Schedule RP with your spouse who is under 65 and had income from a public retirement system)	R
	▶ under 65 and had income from a public retirement system (unless your spouse is 65 or over and does not join in the election to use Schedule RP)	RP
Married, filing joint return	▶ both 65 or over	R
	▶ one 65 or over, and one under 65 with no income or income other than from a public retirement system	R
	▶ both under 65 and one or both had income from a public retirement system	RP
	▶ one 65 or over, and one under 65 with income from a public retirement system	R or RP ²

¹ You can take the credit on a separate return ONLY if you and your spouse lived apart for the whole year. See "Purpose" in Schedules R&RP instructions for limitation.

² Figure your credit on both schedules to see which gives you more credit.

Schedule R Credit for the Elderly—For People 65 or Over

If you received nontaxable pensions (social security, etc.) of \$3,750 or more or your adjusted gross income (Form 1040, line 32a) was \$17,500 or more, you cannot take the credit for the elderly. Do not file this schedule.

- Filing Status and Age** (check only one box)
- A** Single, 65 or over
 - B** Married filing joint return, only one spouse 65 or over
 - C** Married filing joint return, both 65 or over
 - D** Married filing separate return, 65 or over, and did not live with spouse at any time in 1981



<p>1 Enter: { \$2,500 if you checked box A or B \$3,750 if you checked box C \$1,875 if you checked box D }</p>		1	
<p>2 a Enter amounts you received as pensions or annuities under the Social Security Act or under the Railroad Retirement Acts (but not supplemental annuities), and certain other exclusions from gross income (see instructions). If none, enter zero</p>	2a		
<p>b Enter amount from Form 1040, line 32a</p>	2b		
<p>c Enter: { \$7,500 if you checked box A \$10,000 if you checked box B or C \$5,000 if you checked box D }</p>	2c		
<p>d Subtract line 2c from 2b. If line 2c is more than line 2b, enter zero</p>	2d		
<p>e Enter one-half (1/2) of line 2d</p>	2e		
<p>3 Add lines 2a and 2e. (If line 3 is the same or more than line 1, you cannot take the credit; do not file this schedule. If line 3 is less than line 1, go on to line 4.)</p>		3	
<p>4 Subtract line 3 from line 1</p>		4	
<p>5 Multiply line 4 by 15% (.15)</p>		5	
<p>6 Enter amount of tax from Form 1040, line 37. (If this amount is zero, you cannot take the credit; do not file this schedule.)</p>		6	
<p>7 Enter the amount from line 5 or line 6, above, whichever is less. This is your Credit for the Elderly. Enter the same amount on Form 1040, line 39 ▶</p>		7	

Name(s) as shown on Form 1040

Your social security number

Schedule RP Credit for the Elderly—For People Under 65 Who Had Pension or Annuity Income from a Public Retirement System

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If you are under 72 and received nontaxable pensions (social security, etc.) of \$2,500 or more or your earned income (salaries, wages, etc.) was \$3,950 or more, you cannot take the credit for the elderly. Do not file this schedule.

Name(s) of public retirement system(s)

- Filing Status and Age (check only one box)
A Single, under 65
B Married filing joint return, one spouse is under 65, and that person had income from a public retirement system.
C Married filing joint return, both under 65.
D Married filing separate return, under 65, and did not live with your spouse at any time in 1981.
E Married filing separate return, 65 or over, did not live with your spouse at any time in 1981, and you are joining with your spouse in electing to use Schedule RP.



Table with 10 rows and 2 main columns (a) and (b). Includes instructions for each row and a shaded area for line 1 with calculation rules.