SCHEDULES R&RP (Form 1040)
Department of the Treasury
Internal Revenue Service

Credit for the Elderly

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

OMB No. 1545-0074

1983
18

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

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 18

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, or your tax (Form 1040, line 40) is zero, 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. (If you checked this box and had community property income, see Community Property Income in the instructions.)
- **C** ☐ Married filing joint return, both under 65. (If you checked this box and had community property income, see Community Property Income in the instructions.)
- **D** ☐ Married filing separate return, under 65, and did not live with your spouse at any time in 1983.
- **E** ☐ Married filing separate return, 65 or over, did not live with your spouse at any time in 1983, and you are joining with your spouse in electing to use Schedule RP.

Column (b)—Fill out column (b) whether you file a separate or joint return.
Column (a)—Fill out column (a) only if you file a joint return and your spouse has retirement income as set forth in line 5. Use it to show amounts for:
- The wife, if both of you were under 65, or
- The spouse who was 65 or over.

		(a)	(b)
1 Enter:			
a $2,500 if you checked box A			
b $2,500 if you checked box B or C, and are using only column (b). If you are using both columns (a) and (b) because both you and your spouse have retirement income as set forth in line 5, allocate $3,750 between you and your spouse, but do not enter more than $2,500 for either of you. It will generally be to your benefit to allocate the greater amount to the spouse with more retirement income.	1		
c $1,875 if you checked box D or box E.			
2 Enter:			
a Amounts you received as pensions or annuities under the Social Security Act, the Railroad Retirement Act (but not supplemental annuities), veterans' pensions (but not military disability pensions), and certain other exclusions from gross income (see instructions). **Note:** *Even though these items of income are not subject to income tax, they* ***must*** *be included on line 2a to figure your credit for the elderly.* **If none, you must enter zero.**	2a		
b Earned income such as wages, salaries, fees, etc. you received (does not apply to people 72 or over). (See instructions for definition of earned income.):			
(i) If you are under 62, enter earned income that is over $900	2b*(i)*		
(ii) If you are 62 or over but under 72, enter an amount that you will figure as follows: If earned income is $1,200 or less, enter zero	2b*(ii)*		
If earned income is over $1,200 but not over $1,700, enter one-half of the amount over $1,200			
If earned income is over $1,700, enter the amount over $1,450			
3 Add lines 2a and 2b	3		
4 Subtract line 3 from line 1. (If the result for either column is more than zero, go on. If the result for either column is zero or less, do not complete the rest of the lines in that column. If the result for both columns is zero or less, you cannot take the credit; do not file this schedule.)	4		
5 Retirement income:			
a **If under 65**— Enter only income from pensions and annuities under public retirement systems (e.g.Federal, State Governments, etc.) that you received as a result of your services or services of your spouse that you reported as income. Do not enter social security, railroad retirement, veterans' pensions, or certain other payments reported on line 2a	5a		
b **If 65 or over**— Enter total of pensions and annuities, interest, dividends, proceeds of retirement bonds, and amounts you received from individual retirement arrangements and individual retirement annuities that you reported as income, and gross rents from: Schedule E, Part I, columns A–C, line 3a and Form 4835, line 24. Also include your share of gross rents from partnerships, S corporations, and your share of taxable rents from estates and trusts	5b		
6 Enter amount from line 4 or line 5, whichever is less	6		
7 Add amounts in columns (a) and (b) of line 6. Enter total here ▶	7		
8 Multiply line 7 by 15% (.15)	8		
9 Enter amount of tax from Form 1040, line 40	9		
10 Enter the amount from line 8 or line 9, above, whichever is less. This is your **Credit for the Elderly.** Enter the same amount on Form 1040, line 41 ▶	10		