

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Credit for the Elderly and the
Permanently and Totally Disabled**

▶ For Paperwork Reduction Act Notice, see separate Instructions.

▶ Attach to Form 1040.

▶ See separate Instructions for Schedule R.

OMB No. 1545-0074

1984

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Name(s) as shown on Form 1040

Your social security number

Who Can Use Schedule R

You may be able to use Schedule R to reduce your tax if by the end of 1984:

- You were 65 or over, **OR**
- You were under 65, you retired on permanent and total disability, and you received taxable disability income.

Even if one of the situations described above applies to you, you must meet other tests to be able to take the credit on Schedule R. See the separate Schedule R instructions for details.

Note: IRS can figure your Credit for the Elderly and the Permanently and Totally Disabled and figure your tax for you. See "IRS Will Figure Your Tax and Some of Your Credits" on page 12 of the Form 1040 instructions for more details.

Part I Check the box that applies to your filing status and age (Check only one box)

If your filing status is:	And by the end of 1984:	Check box:
Single	You were 65 or over	1 <input type="checkbox"/>
	You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>
Married filing a joint return	Both spouses were 65 or over	3 <input type="checkbox"/>
	Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>
	Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>
	One spouse was 65 or over, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>
	One spouse was 65 or over, and the other spouse was under 65 and NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a separate return	You were 65 or over, and did not live with your spouse at any time in 1984	8 <input type="checkbox"/>
	You were under 65, you retired on permanent and total disability and did not live with your spouse at any time in 1984	9 <input type="checkbox"/>

Part II Statement of permanent and total disability (Complete ONLY if you checked the box on line 2, 4, 5, 6, or 9 above)

IF: You filed a physician's statement for this disability in an earlier year; and you were permanently and totally disabled for 1984; and you were unable to engage in any substantial gainful activity in 1984 because of your physical or mental condition, check this box. ▶ .
If you checked this box, you do not have to file another statement for 1984.

If you did not check the box above, have your physician complete the following statement:

Physician's Statement

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. Date retired if retired after December 31, 1976. ▶ _____

Physician: Check Box A or B below and sign. Check **only** one box.

- 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 _____

Instructions for statement

Taxpayer

Enter in the space provided the date you retired if you retired after December 31, 1976.

Physician

A person is permanently and totally disabled when—

- He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and

- A physician determines that the disability:

1. has lasted or can be expected to last continuously for at least a year; or
2. can be expected to lead to death.

Part III Figure the Amount of Your Credit

<p>10 Write: \$5,000 if you checked the box on line 1, 2, 4, or 7, in Part I, OR \$7,500 if you checked the box on line 3, 5, or 6 in Part I, OR \$3,750 if you checked the box on line 8 or 9 in Part I.</p>	10		
<p>Caution: If you checked the box on line 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and write the amount from line 10 on line 12.</p>			
<p>11 Include on this line your taxable disability income (and also your spouse's if you checked the box on line 5 in Part I) that you reported on Form 1040. However, if you checked the box on line 6 in Part I, enter on this line the taxable disability income of the spouse who was under age 65 PLUS \$5,000. (For more details on what to include, see the Instructions.)</p>	11		
<p>12 If you completed line 11 above, compare the amounts on lines 10 and 11, and write the smaller of the two amounts on this line. Otherwise, write the amount from line 10 on this line.</p>	12		
<p>13 Include on this line the following pensions and annuities or disability income that you (and your spouse if you file a joint return) received in 1984:</p> <ul style="list-style-type: none"> • Nontaxable part of social security benefits under Title II of the Social Security Act. • Nontaxable part of Tier 1 railroad retirement benefits. • Nontaxable veterans' pensions. • Any other pension and annuity or disability benefit that is excluded from income under any other provision of law. <p>Even though these income items are not subject to income tax, they must be included on this line to figure your credit. If you did not receive any of the types of nontaxable income listed above, write -0- on line 13</p>	13		
<p>14 Write the amount from Form 1040, line 33.</p>	14		
<p>15 Write: \$7,500 if you checked the box on line 1 or 2, OR \$10,000 if you checked the box on line 3, 4, 5, 6, or 7, OR \$5,000 if you checked the box on line 8 or 9.</p>	15		
<p>16 Subtract line 15 from line 14. Write the result. If line 15 is more than line 14, write -0-.</p>	16		
<p>17 Divide the amount on line 16 by 2. Write the result</p>	17		
<p>18 Add lines 13 and 17. Write the total</p>	18		
<p>19 Subtract line 18 from line 12. Write the result. If the result is zero or less, stop here; you cannot take the credit. Otherwise, go on to line 21 below.</p>	19		
<p>20 Percentage used to figure the credit</p>	20		× .15
<p>21 Multiply the amount on line 19 by the percentage (.15) on line 20 and write the result. This is your credit for the elderly and the permanently and totally disabled. Also write this amount on Form 1040, line 42</p>	21		