

Schedule R (Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

1989

Attachment Sequence No. 17

Department of the Treasury Internal Revenue Service

For Paperwork Reduction Act Notice, see Form 1040 Instructions. Attach to Form 1040. See separate Instructions for Schedule R.

Name(s) shown on Form 1040

Your social security number

You may be able to use Schedule R to reduce your tax if by the end of 1989:

- You were 65 or older, 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: In most cases IRS can figure this credit for you. See page 16 of the Form 1040 Instructions.

Part I Check the Box That Applies to Your Filing Status and Age (Check only one box)

If your filing status is:

Table with 3 columns: Filing status, Description, and Check box. Rows include Single, Married filing a joint return, and Married filing a separate return with various age and disability conditions.

Note: If you checked the box on line 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

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: 1 You filed a physician's statement for this disability for 1983 or an earlier year... 2 Due to your continued disabled condition you were unable to engage in any substantial gainful activity in 1989, check this box.

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. If retired after December 31, 1976, enter the date retired.

Physician: Sign your name on either line A or B below and check the box to the right of your signature.

A The disability has lasted, or can be expected to last, continuously for at least a year
B There is no reasonable probability that the disabled condition will ever improve

Physician's name Physician's address

Instructions for Statement

Taxpayer

If you retired after December 31, 1976, enter the date you retired in the space provided.

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:

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

Part III Figure the Amount of Your Credit

<p>10 Enter: \$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>	<p>.....</p>	<p>10</p>	
<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 enter the amount from line 10 on line 12.</p>			
<p>11 Enter on line 11 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 line 11 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>	<p>.....</p>	<p>11</p>	
<p>12 If you completed line 11 above, compare the amounts on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10</p>	<p>.....</p>	<p>12</p>	
<p>13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1989 (see Instructions):</p>			
<p>a Nontaxable part of social security benefits; and Nontaxable part of railroad retirement benefits treated as social security.</p>	<p>.....</p>	<p>13a</p>	
<p>b Nontaxable veterans' pensions; and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.</p>	<p>.....</p>	<p>13b</p>	
<p>c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included 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</p>	<p>.....</p>	<p>13c</p>	
<p>14 Enter the amount from Form 1040, line 32.</p>	<p>14</p>		
<p>15 Enter: \$7,500 if you checked the box on line 1 or 2 in Part I, OR \$10,000 if you checked the box on line 3, 4, 5, 6, or 7 in Part I, OR \$5,000 if you checked the box on line 8 or 9 in Part I.</p>	<p>.....</p>	<p>15</p>	
<p>16 Subtract line 15 from line 14. Enter the result. If line 15 is more than line 14, enter -0-</p>	<p>.....</p>	<p>16</p>	
<p>17 Divide the amount on line 16 by 2. Enter the result</p>	<p>.....</p>	<p>17</p>	
<p>18 Add lines 13c and 17. Enter the total</p>	<p>.....</p>	<p>18</p>	
<p>19 Subtract line 18 from line 12. Enter the result. If the result is zero or less, stop here; you cannot take the credit. Otherwise, go on to line 21.</p>	<p>.....</p>	<p>19</p>	
<p>20 Decimal amount used to figure the credit.</p>	<p>.....</p>	<p>20</p>	<p>× .15</p>
<p>21 Multiply the amount on line 19 by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim</p>	<p>.....</p>	<p>21</p>	