

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (O)

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

1990
Attachment
Sequence No. **16**

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 1990:

- You were 65 or older, **OR**
- You were under 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 R.

Note: In most cases, IRS can figure the credit for you. See page 19 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:

And by the end of 1990:

Check box:

- | | | | | |
|--|---|---|---|--------------------------|
| Single* | 1 | You were 65 or older | 1 | <input type="checkbox"/> |
| | 2 | You were under 65 and you retired on permanent and total disability | 2 | <input type="checkbox"/> |
| * Includes head of household and qualifying widow(er) with dependent child | | | | |
| Married filing a joint return | 3 | Both spouses were 65 or older | 3 | <input type="checkbox"/> |
| | 4 | Both spouses were under 65, but only one spouse retired on permanent and total disability | 4 | <input type="checkbox"/> |
| | 5 | Both spouses were under 65, and both retired on permanent and total disability | 5 | <input type="checkbox"/> |
| | 6 | One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability | 6 | <input type="checkbox"/> |
| | 7 | One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability | 7 | <input type="checkbox"/> |
| | 8 | You were 65 or older and you did not live with your spouse at any time in 1990 | 8 | <input type="checkbox"/> |
| | 9 | You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1990 | 9 | <input type="checkbox"/> |

Note: If you checked Box 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 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 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 1990, check this box. ▶

If you checked this box, you do not have to file another statement for 1990. If you did **not** check this box, 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. If retired after December 31, 1976, enter the date retired. ▶ _____

Physician: Sign your name on **either** line A or B below.

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 Physician's Statement

Taxpayer

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

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.

(Continued on back)

Part III Figure the Amount of Your Credit

10	If you checked (in Part I):	Enter:		
	Box 1, 2, 4, or 7	\$5,000	}	
	Box 3, 5, or 6	\$7,500		
	Box 8 or 9	\$3,750		
				10

Caution: If you checked Box 2, 4, 5, 6, or 9 in Part I, you **MUST** complete line 11 below. Otherwise.