

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Credit for the Elderly or the Disabled

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

OMB No. 1545-0074

1991

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 1991:

- You were age 65 or older, **OR** • You were under age 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, the IRS can figure the credit for you. See page 24 of the Form 1040 instructions.*

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 1991:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	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"/>
	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"/>
Married filing a joint return	8 You were 65 or older and you did not live with your spouse at any time in 1991	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 1991	9 <input type="checkbox"/>

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 1991, check this box ▶
- If you checked this box, you do not have to file another statement for 1991.
 - If you did **not** check this box, have your physician complete the following statement.

Physician's Statement (See instructions at bottom of page 2.)

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 _____

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:				
	Box 1, 2, 4, or 7	\$5,000	}	10	
	Box 3, 5, or 6	\$7,500				
	Box 8 or 9	\$3,750				
	Caution: <i>If you checked Box 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.</i>					
11	If you checked Box 6 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 PLUS \$5,000. Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 5 in Part I) that you reported on Form 1040. (For more details on what to include, see the instructions.)					11
12	If you completed line 11 above, compare lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10					12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1991 (see instructions):					
	a	Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	}	13a	
	b	Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.				
	c	Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here 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			13c	
14	Enter the amount from Form 1040, line 32					14
15	If you checked (in Part I):	Enter:				
	Box 1 or 2	\$7,500	}	15	
	Box 3, 4, 5, 6, or 7	\$10,000				
	Box 8 or 9	\$5,000				
16	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-					16
17	Divide line 16 above by 2					17
18	Add lines 13c and 17					18
19	Subtract line 18 from line 12. If the result is zero or less, stop here; you cannot take the credit. Otherwise, go to line 21					19
20	Decimal amount used to figure the credit					20 × .15
21	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: <i>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</i>					21

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 if **both** of the following apply:
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted, or can be expected to last, continuously for at least a year, or can lead to death.