

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

1994

Attachment
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1994:

- 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 1994:	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 lived apart from your spouse for all of 1994	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1994.	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 1994, check this box
- If you checked this box, you do not have to file another statement for 1994.
 - If you **did not** check this box, have your physician complete the statement below.

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

<p>10 If you checked (in Part I): Enter:</p> <table style="width:100%; border:none;"> <tr> <td style="border:none;">Box 1, 2, 4, or 7</td> <td style="border:none; text-align:right;">\$5,000</td> <td rowspan="3" style="border:none; vertical-align:middle;">}</td> </tr> <tr> <td style="border:none;">Box 3, 5, or 6</td> <td style="border:none; text-align:right;">\$7,500</td> </tr> <tr> <td style="border:none;">Box 8 or 9</td> <td style="border:none; text-align:right;">\$3,750</td> </tr> </table>	Box 1, 2, 4, or 7	\$5,000	}	Box 3, 5, or 6	\$7,500	Box 8 or 9	\$3,750		10			
Box 1, 2, 4, or 7	\$5,000	}										
Box 3, 5, or 6	\$7,500											
Box 8 or 9	\$3,750											
<table style="border:none;"> <tr> <td style="border:1px solid black; padding:2px;">Did you check box 2, 4, 5, 6, or 9 in Part I?</td> <td style="padding:2px;">Yes</td> <td style="padding:2px;">▶</td> <td style="padding:2px;">You must complete line 11.</td> </tr> <tr> <td style="border:none;"></td> <td style="padding:2px;">No</td> <td style="padding:2px;">▶</td> <td style="padding:2px;">Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>	Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes	▶	You must complete line 11.		No	▶	Enter the amount from line 10 on line 12 and go to line 13.				
Did you check box 2, 4, 5, 6, or 9 in Part I?	Yes	▶	You must complete line 11.									
	No	▶	Enter the amount from line 10 on line 12 and go to line 13.									
<p>11 If you checked:</p> <ul style="list-style-type: none"> • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. <p>TIP: For more details on what to include on line 11, see the instructions.</p>		11										
<p>12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10</p>		12										
<p>13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1994:</p> <p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions. } . . .</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. See instructions. } . . .</p> <p>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</p>	13a	13b	13c									
<p>14 Enter the amount from Form 1040, line 32</p>	14											
<p>15 If you checked (in Part I): Enter:</p> <table style="width:100%; border:none;"> <tr> <td style="border:none;">Box 1 or 2</td> <td style="border:none; text-align:right;">\$7,500</td> <td rowspan="3" style="border:none; vertical-align:middle;">}</td> </tr> <tr> <td style="border:none;">Box 3, 4, 5, 6, or 7</td> <td style="border:none; text-align:right;">\$10,000</td> </tr> <tr> <td style="border:none;">Box 8 or 9</td> <td style="border:none; text-align:right;">\$5,000</td> </tr> </table>	Box 1 or 2	\$7,500	}	Box 3, 4, 5, 6, or 7	\$10,000	Box 8 or 9	\$5,000	15				
Box 1 or 2	\$7,500	}										
Box 3, 4, 5, 6, or 7	\$10,000											
Box 8 or 9	\$5,000											
<p>16 Subtract line 15 from line 14. If zero or less, enter -0-</p>	16											
<p>17 Divide line 16 above by 2</p>	17											
<p>18 Add lines 13c and 17</p>		18										
<p>19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 21</p>		19										
<p>20 Decimal amount used to figure the credit</p>		20	× .15									
<p>21 Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, C-EZ, 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>		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.