

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (98)

Credit for the Elderly or the Disabled

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

OMB No. 1545-0074

1996

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 1996:

- 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 the instructions.

Part I Check the Box for Your Filing Status and Age

Table with 3 columns: If your filing status is, And by the end of 1996, Check only one box. Rows include Single, Married filing a joint return, Married filing a separate return with various age and disability conditions.

Did you check box 1, 3, 7, or 8? Yes -> Skip Part II and complete Part III on back. No -> 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... AND 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1996, check this box

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 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. B There is no reasonable probability that the disabled condition will ever improve. Physician's name, address, signature, and date.

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										
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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.										
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	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 1996:</p> <table style="border:none;"> <tr> <td style="border:none; vertical-align: top;"> <p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p> </td> <td style="border:none; vertical-align: middle;">}</td> <td style="border:1px solid black; text-align:center; width:50px;">13a</td> <td style="border:1px solid black; width:50px;"></td> <td style="border:1px solid black; width:50px;"></td> </tr> <tr> <td style="border:none; vertical-align: top;"> <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> </td> <td style="border:none; vertical-align: middle;">}</td> <td style="border:1px solid black; text-align:center;">13b</td> <td style="border:1px solid black;"></td> <td style="border:1px solid black;"></td> </tr> <tr> <td style="border:none; vertical-align: top;"> <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> </td> <td style="border:none;"></td> <td style="border:1px solid black; text-align:center;">13c</td> <td style="border:1px solid black;"></td> <td style="border:1px solid black;"></td> </tr> </table>	<p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p>	}	13a			<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>	}	13b			<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>		13c					
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<p>14 Enter the amount from Form 1040, line 32</p>	14																	
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Box 8 or 9	\$5,000																	
<p>16 Subtract line 15 from line 14. If zero or less, enter -0-</p>	16																	
<p>17 Enter one-half of line 16</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 20</p>	19																	
<p>20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 40. Caution: If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim</p>	20																	

Instructions for Physician's Statement

Taxpayer

If you retired after 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.

