

**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

**1998**

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 1998:

- 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.

**TIP:** 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**

**If your filing status is:**                      **And by the end of 1998:**                      **Check only one box:**

Single,  
Head of household, or  
Qualifying widow(er)  
with dependent child

1 You were 65 or older . . . . . **1**

2 You were under 65 and you retired on permanent and total disability **2**

3 Both spouses were 65 or older. . . . . **3**

4 Both spouses were under 65, but only one spouse retired on  
permanent and total disability . . . . . **4**

Married filing a  
joint return

5 Both spouses were under 65, and both retired on permanent and total  
disability . . . . . **5**

6 One spouse was 65 or older, and the other spouse was under 65 and  
retired on permanent and total disability . . . . . **6**

7 One spouse was 65 or older, and the other spouse was under 65 and  
**NOT** retired on permanent and total disability . . . . . **7**

Married filing a  
separate return

8 You were 65 or older and you lived apart from your spouse for all of  
1998 . . . . . **8**

9 You were under 65, you retired on permanent and total disability, and  
you lived apart from your spouse for all of 1998 . . . . . **9**

|  |     |   |
|--|-----|---|
| Did you check<br>box 1, 3, 7,<br>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, 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 1998, check this box . . . . .
- If you checked this box, you do not have to get another statement for 1998.
  - If you **did not** check this box, have your physician complete the statement on page 4 of the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

|   |  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
|---|--|-------------|---|---|----------|---|-----------------------------------|------------|----|---|---|-------------|------------|--|--|--|--|--|
| <p><b>10 If you checked (in Part I):</b> <span style="float: right;"><b>Enter:</b></span></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                           | <b>10</b>  |    |   |   |             |            |  |  |  |  |  |
| Box 1, 2, 4, or 7 . . . . .   | \$5,000  | } . . . . . |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| Box 3, 5, or 6 . . . . .  | \$7,500  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| Box 8 or 9 . . . . .  | \$3,750  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <table style="width: 100%; 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: 0 10px;">Yes</td> <td style="font-size: 2em;">➔</td> <td>You <b>must</b> complete line 11.</td> </tr> <tr> <td></td> <td>No</td> <td style="font-size: 2em;">➔</td> <td>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 <b>must</b> 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 <b>must</b> complete line 11.                           |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
|   | No   | ➔           | Enter the amount from line 10 on line 12 and go to line 13. |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>11 If you checked:</b></p> <ul style="list-style-type: none"> <li>• Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9 in Part I, enter your taxable disability income.</li> <li>• Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul> <p><b>TIP:</b> For more details on what to include on line 11, see the instructions.</p>   | <b>11</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>12</b> If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b>, enter the amount from line 10 . . . . .</p>   | <b>12</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1998:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; vertical-align: top;"> <p><b>a</b> 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;"><b>13a</b></td> <td style="width: 50px;"></td> <td style="width: 50px;"></td> </tr> <tr> <td style="border: none; vertical-align: top;"> <p><b>b</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;"><b>13b</b></td> <td></td> <td></td> </tr> <tr> <td style="border: none; vertical-align: top;"> <p><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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; vertical-align: middle;">} . . . . .</td> <td style="border: 1px solid black; text-align: center;"><b>13c</b></td> <td></td> <td></td> </tr> </table> | <p><b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p> | } . . . . . | <b>13a</b>  |   |          | <p><b>b</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> | } . . . . .                       | <b>13b</b> |    |   | <p><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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> | } . . . . . | <b>13c</b> |  |  |  |  |  |
| <p><b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p>  | } . . . . .  | <b>13a</b>  |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>b</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>   | } . . . . .  | <b>13b</b>  |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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>   | } . . . . .  | <b>13c</b>  |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>14</b> Enter the amount from Form 1040, line 34 . . . . .</p>   | <b>14</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>15 If you checked (in Part I):</b> <span style="float: right;"><b>Enter:</b></span></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                           | <b>15</b>  |    |   |   |             |            |  |  |  |  |  |
| Box 1 or 2 . . . . .  | \$7,500  | } . . . . . |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| Box 3, 4, 5, 6, or 7 . . . . .  | \$10,000   |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| Box 8 or 9 . . . . .  | \$5,000  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>16</b> Subtract line 15 from line 14. If zero or less, enter -0- . . . . .</p>  | <b>16</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>17</b> Enter one-half of line 16 . . . . .</p>  | <b>17</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>18</b> Add lines 13c and 17 . . . . .</p>   | <b>18</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>19</b> Subtract line 18 from line 12. If zero or less, <b>stop</b>; you <b>cannot</b> take the credit. Otherwise, go to line 20 . . . . .</p>   | <b>19</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |
| <p><b>20</b> Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 42. <b>Caution:</b> If this amount is more than the amount on Form 1040, line 40, or you file Form 2441, your credit may be limited. See the instructions for line 20 for the amount of credit you can claim . . . . .</p>   | <b>20</b>  |             |   |   |          |   |                                   |            |    |   |   |             |            |  |  |  |  |  |

