

**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on Form 1040

**Credit for the Elderly or the Disabled**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedule R (Form 1040).**

OMB No. 1545-0074

**2002**

Attachment  
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2002:

- 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 page R-1.

**TIP** In most cases, the IRS can figure the credit for you. See page R-1.

**Part I Check the Box for Your Filing Status and Age**

**If your filing status is:**                      **And by the end of 2002:**                      **Check only one box:**

- |  |   |   |   |                          |
|--|---|---|---|--------------------------|
| Single,<br>Head of household, or<br>Qualifying widow(er)<br>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"/> |
|--|---|---|---|--------------------------|

- |                           |   |  |   |                          |
|---------------------------|---|--|---|--------------------------|
| Married filing<br>jointly | 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 <b>not</b> retired on permanent and total disability. . . . . | 7 | <input type="checkbox"/> |
|--|---|---|---|--------------------------|

- |                              |   |   |   |                          |
|------------------------------|---|---|---|--------------------------|
| Married filing<br>separately | 8 | You were 65 or older and you lived apart from your spouse for all of 2002 . . . . . | 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 2002 . . . . . | 9 | <input type="checkbox"/> |
|--|---|--|---|--------------------------|

<b>Did you check box 1, 3, 7, or 8?</b>	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 or got 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 2002, check this box . . . . . ▶

- If you checked this box, you do not have to get another statement for 2002.
- If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

**Part III** Figure Your Credit

<b>10</b> If you checked (in Part I):	<b>Enter:</b>										
Box 1, 2, 4, or 7 . . . . .	\$5,000	}	<b>10</b>								
Box 3, 5, or 6 . . . . .	\$7,500										
Box 8 or 9 . . . . .	\$3,750										
<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td style="padding: 2px;"><b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b></td> <td style="padding: 2px;">Yes</td> <td style="padding: 2px;">→</td> <td style="padding: 2px;">You <b>must</b> complete line 11.</td> </tr> <tr> <td style="padding: 2px;"></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>		<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	Yes	→	You <b>must</b> complete line 11.		No	→	Enter the amount from line 10 on line 12 and go to line 13.		
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	Yes	→	You <b>must</b> complete line 11.								
	No	→	Enter the amount from line 10 on line 12 and go to line 13.								
<b>11</b> If you checked (in Part I):											
<ul style="list-style-type: none"> <li>• Box 6, 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, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>		}	<b>11</b>								
<div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block; margin-bottom: 5px;"><b>TIP</b></div> For more details on what to include on line 11, see page R-3.											
<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 . . . . .			<b>12</b>								
<b>13</b> Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2002.											
<b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security. See page R-3.		<b>13a</b>									
<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 page R-3.		<b>13b</b>									
<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 . . . . .		<b>13c</b>									
<b>14</b> Enter the amount from Form 1040, line 36 . . . . .		<b>14</b>									
<b>15</b> If you checked (in Part I):	<b>Enter:</b>										
Box 1 or 2 . . . . .	\$7,500	}	<b>15</b>								
Box 3, 4, 5, 6, or 7 . . . . .	\$10,000										
Box 8 or 9 . . . . .	\$5,000										
<b>16</b> Subtract line 15 from line 14. If zero or less, enter -0- . . . . .		<b>16</b>									
<b>17</b> Enter one-half of line 16 . . . . .		<b>17</b>									
<b>18</b> Add lines 13c and 17 . . . . .			<b>18</b>								
<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 . . . . .			<b>19</b>								
<b>20</b> Multiply line 19 by 15% (.15) . . . . .			<b>20</b>								
<b>21</b> Enter the amount from Form 1040, line 44 . . . . .		<b>21</b>									
<b>22</b> Add the amounts from Form 1040, lines 45 and 46, and enter the total . . . . .		<b>22</b>									
<b>23</b> Subtract line 22 from line 21 . . . . .			<b>23</b>								
<b>24</b> <b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 47 . . . . .			<b>24</b>								

