

**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**

If your filing status is:	And by the end of 1996:	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 <b>NOT</b> 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 1996 . . . . .	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 1996 . . . . .	9 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1996 . . . . .	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 1996 . . . . .	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 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 1996, check this box
- If you checked this box, you do not have to file another statement for 1996.
  - 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 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><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;">\$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;">\$7,500</td> </tr> <tr> <td style="border:none;">Box 8 or 9 . . . . .</td> <td style="border:none;">\$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>										
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Box 3, 5, or 6 . . . . .	\$7,500																	
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<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 <b>must</b> 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 <b>must</b> complete line 11.		No	▶	Enter the amount from line 10 on line 12 and go to line 13.										
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<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 1996:</p> <table style="border:none;"> <tr> <td style="border:none;"><b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</td> <td style="border:none;">} . . . . .</td> <td style="text-align:center; border:1px solid black;"><b>13a</b></td> <td style="border:1px solid black;"></td> <td style="border:1px solid black;"></td> </tr> <tr> <td style="border:none;"><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.</td> <td style="border:none;">} . . . . .</td> <td style="text-align:center; border:1px solid black;"><b>13b</b></td> <td style="border:1px solid black;"></td> <td style="border:1px solid black;"></td> </tr> <tr> <td style="border:none;"><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 . . . . .</td> <td style="border:none;"></td> <td style="text-align:center; border:1px solid black;"><b>13c</b></td> <td style="border:1px solid black;"></td> <td style="border:1px solid black;"></td> </tr> </table>	<b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.	} . . . . .	<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 instructions.	} . . . . .	<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>					
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<p><b>14</b> Enter the amount from Form 1040, line 32</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;">\$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;">\$10,000</td> </tr> <tr> <td style="border:none;">Box 8 or 9 . . . . .</td> <td style="border:none;">\$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>										
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<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 40. <b>Caution:</b> 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>	<b>20</b>																	

**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.

