

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Credit for the Elderly or the Disabled  
for Form 1040A Filers**

(99) **1999**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to take this credit and reduce your tax if by the end of 1999:

- 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 3.

**TIP** In most cases, the IRS can figure the credit for you. See the instructions.

Part I	If your filing status is:	And by the end of 1999:	Check only one box:
Check the box for your filing status and age	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"/>
Married filing a joint return		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"/>
		8 You were 65 or older and you lived apart from your spouse for all of 1999 . . . . .	8 <input type="checkbox"/>
Married filing a separate return		9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1999 . . . . .	9 <input type="checkbox"/>

<b>Did you check box 1, 3, 7, or 8?</b>	Yes	▶	Skip Part II and complete Part III on the back.
	No	▶	Complete Parts II and III.

**Part II** **Statement of permanent and total disability**

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 1999, check this box . . . . .

- If you checked this box, you do not have to get another statement for 1999.
- 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.

Complete this part **only** if you checked box 2, 4, 5, 6, or 9 above.

**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1, 2, 4, or 7 . . . . .	\$5,000	
	Box 3, 5, or 6 . . . . .	\$7,500	
	Box 8 or 9 . . . . .	\$3,750	10

**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.

- 11**
- If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
  - If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
  - If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.



For more details on what to include on line 11, see the instructions.

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<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.	12
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- 13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1999.
- a** Nontaxable part of social security benefits, and  
Nontaxable part of railroad retirement benefits treated as social security. See instructions. 13a
- 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. 13b
- 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. 13c

<b>14</b>	Enter the amount from Form 1040A, line 19.	14
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<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1 or 2 . . . . .	\$7,500	
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000	
	Box 8 or 9 . . . . .	\$5,000	15

<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-.	16
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<b>17</b>	Enter one-half of line 16.	17
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<b>18</b>	Add lines 13c and 17.	18
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<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.	19
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<b>20</b>	Multiply line 19 by 15% (.15). Enter the result here and on Form 1040A, line 27. But if this amount is more than the amount on Form 1040A, line 25, <b>or</b> you are filing Schedule 2 (Form 1040A), see the instructions for the amount of credit you may take.	20
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