

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2008 Attachment Sequence No. 16

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

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 2008:

- 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

Table with 3 columns: If your filing status is, And by the end of 2008, Check only one box. Rows include Single, Head of household, Married filing jointly, and Married filing separately with various age and disability conditions.

Did you check box 1, 3, 7, or 8? 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 (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... 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2008, check this box.

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:			
	Box 1, 2, 4, or 7	\$5,000	}	. . . . .	10
	Box 3, 5, or 6	\$7,500			
	Box 8 or 9	\$3,750			
	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 (in Part I):				
	<ul style="list-style-type: none"> Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. Box 2, 4, or 9, enter your taxable disability income. Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.		}	. . . . .	11
TIP	For more details on what to include on line 11, see page R-3.				
12	If you completed line 11, enter the smaller of line 10 or line 11. All others , enter the amount from line 10				12
13	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.				
	a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3).		}	. . . . .	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 page R-3).		}	. . . . .	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
14	Enter the amount from Form 1040, line 38	14			
15	If you checked (in Part I):	Enter:			
	Box 1 or 2	\$7,500	}	. . . . .	15
	Box 3, 4, 5, 6, or 7	\$10,000			
	Box 8 or 9	\$5,000			
16	Subtract line 15 from line 14. If zero or less, enter -0-	16			
17	Enter one-half of line 16	17			
18	Add lines 13c and 17	18			
19	Subtract line 18 from line 12. If zero or less, stop ; you cannot take the credit. Otherwise, go to line 20	19			
20	Multiply line 19 by 15% (.15)	20			
21	Enter the amount from Form 1040, line 46	21			
22	Enter the total of any amounts from Form 1040, lines 47 and 48	22			
23	Subtract line 22 from line 21. If zero or less, stop ; you cannot take the credit	23			
24	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49	24			