

**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (O)

**Credit for the Elderly or the Disabled**

▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions.  
▶ Attach to Form 1040. ▶ See separate Instructions for Schedule R.

OMB No. 1545-0074

**1990**  
Attachment  
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

You may be able to use Schedule R to reduce your tax if by the end of 1990:

- You were 65 or older, **OR**
- You were under 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, IRS can figure the credit for you. See page 19 of the Form 1040 Instructions.

**Part I Check the Box That Applies to Your Filing Status and Age (Check only one box.)**

If your filing status is:

And by the end of 1990:

Check box:

- |  |   |   |   |                          |
|--|---|---|---|--------------------------|
| Single*  | 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"/> |
| * Includes head of household and qualifying widow(er) with dependent child |   |   |   |                          |
| Married filing a joint return  | 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"/> |
|  | 8 | You were 65 or older and you did not live with your spouse at any time in 1990 . . . . .  | 8 | <input type="checkbox"/> |
|  | 9 | You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1990 . . . . . | 9 | <input type="checkbox"/> |

**Note:** If you checked Box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, 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 1990, check this box. ▶

If you checked this box, you do not have to file another statement for 1990. If you did **not** check this box, have your physician complete the following statement:

**Physician's Statement**

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 December 31, 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 \_\_\_\_\_

**Instructions for Physician's Statement**

**Taxpayer**

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

**Physician**

A person is permanently and totally disabled when—  
● He or she cannot engage in any substantial gainful activity because of a physical or mental condition; and

● A physician determines that the disability:

- 1. has lasted, or can be expected to last, continuously for at least a year; or
- 2. can be expected to lead to death.

**Part III Figure the Amount of Your Credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<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					
<p><b>Caution:</b> If you checked Box 2, 4, 5, 6, or 9 in Part I, you <b>MUST</b> complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.</p>							
<b>11</b>	If you checked Box 6 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 PLUS \$5,000. Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 5 in Part I) that you reported on Form 1040. (For more details on what to include, see the Instructions.) . . . . .					<b>11</b>	
<b>12</b>	If you completed line 11 above, compare the amounts on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, 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 you file a joint return) received in 1990 (see Instructions):						
	<b>a</b>	Nontaxable part of social security benefits; and Nontaxable part of railroad retirement benefits treated as social security.		}	. . . . .	<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.				<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 32					<b>14</b>	
<b>15</b>	<b>If you checked (in Part I):</b>	<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. Enter the result. If line 15 is more than line 14, enter -0- . . . . .					<b>16</b>	
<b>17</b>	Divide the amount on line 16 by 2. Enter the result . . . . .					<b>17</b>	
<b>18</b>	Add lines 13c and 17. Enter the total . . . . .					<b>18</b>	
<b>19</b>	Subtract line 18 from line 12. Enter the result. If the result is zero or less, stop here; you cannot take the credit. Otherwise, go to line 21 . . . . .					<b>19</b>	
<b>20</b>	Decimal amount used to figure the credit . . . . .					<b>20</b>	<b>x .15</b>
<b>21</b>	Multiply the amount on line 19 by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. <b>Caution:</b> If you file Schedule C, D, E, or F (Form 1040), your credit may be limited. See the Instructions for line 21 for the amount of credit you can claim. . . . .					<b>21</b>	