

**Schedule R
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

1997

Attachment
Sequence No. **16**

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

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 1997:

- 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.

TIP: 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 1997:	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"/>
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 NOT retired on permanent and total disability	7 <input type="checkbox"/>
Married filing a separate return	8 You were 65 or older and you lived apart from your spouse for all of 1997	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 1997	9 <input type="checkbox"/>

Did you check box 1, 3, 7, or 8?	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 1997, check this box
- If you checked this box, you do not have to file another statement for 1997.
 - If you **did not** check this box, have your physician complete the statement below.

Physician's Statement (See instructions on back.)

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>10 If you checked (in Part I): Enter:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none;">Box 1, 2, 4, or 7</td> <td style="border: none; text-align: right;">\$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; text-align: right;">\$7,500</td> </tr> <tr> <td style="border: none;">Box 8 or 9</td> <td style="border: none; text-align: right;">\$3,750</td> </tr> </table> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin-top: 5px;"> <p>Did you check box 2, 4, 5, 6, or 9 in Part I?</p> </div> <p style="margin-left: 20px;"> <input type="checkbox"/> Yes —————> You must complete line 11. <input type="checkbox"/> No —————> Enter the amount from line 10 on line 12 and go to line 13. </p>	Box 1, 2, 4, or 7	\$5,000	}	Box 3, 5, or 6	\$7,500	Box 8 or 9	\$3,750	10							
Box 1, 2, 4, or 7	\$5,000	}													
Box 3, 5, or 6	\$7,500														
Box 8 or 9	\$3,750														
<p>11 If you checked:</p> <ul style="list-style-type: none"> • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. <p>TIP: For more details on what to include on line 11, see the instructions.</p>	11														
<p>12 If you completed line 11, enter the smaller of line 10 or line 11; all others, enter the amount from line 10</p>	12														
<p>13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1997:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none; width: 50%;"> <p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p> </td> <td style="border: none; text-align: center; width: 5%;">}</td> <td style="border: none; width: 5%;">.</td> <td style="border: none; text-align: center; width: 10%;">13a</td> </tr> <tr> <td style="border: none;"> <p>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.</p> </td> <td style="border: none; text-align: center;">}</td> <td style="border: none;">.</td> <td style="border: none; text-align: center;">13b</td> </tr> <tr> <td style="border: none;"> <p>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</p> </td> <td style="border: none;"></td> <td style="border: none;"></td> <td style="border: none; text-align: center;">13c</td> </tr> </table>	<p>a Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security. See instructions.</p>	}	13a	<p>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.</p>	}	13b	<p>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</p>			13c	13a		
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14															
<p>15 If you checked (in Part I): Enter:</p> <table style="width: 100%; border: none;"> <tr> <td style="border: none;">Box 1 or 2</td> <td style="border: none; text-align: right;">\$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; text-align: right;">\$10,000</td> </tr> <tr> <td style="border: none;">Box 8 or 9</td> <td style="border: none; text-align: right;">\$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	15							
Box 1 or 2	\$7,500	}													
Box 3, 4, 5, 6, or 7	\$10,000														
Box 8 or 9	\$5,000														
<p>16 Subtract line 15 from line 14. If zero or less, enter -0-</p>	16														
<p>17 Enter one-half of line 16</p>	17														
<p>18 Add lines 13c and 17</p>	18														
<p>19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20</p>	19														
<p>20 Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 41. Caution: 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>	20														

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.

