

**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

If your filing status is:	And by the end of 2008:	Check only one box:
Single, Head of household, or Qualifying widow(er)	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"/>
Married filing jointly	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 separately	8 You were 65 or older and you lived apart from your spouse for all of 2008	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 2008	9 <input type="checkbox"/>

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, 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 2008, check this box
- If you checked this box, you do not have to get another statement for 2008.
 - If you **did not** check this box, have your physician complete the statement on page R-4. You **must** keep the statement for your records.

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									
<table border="1"> <tr> <td rowspan="2">Did you check box 2, 4, 5, 6, or 9 in Part I?</td> <td>Yes</td> <td>→</td> <td>You must complete line 11.</td> </tr> <tr> <td>No</td> <td>→</td> <td>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 must complete line 11.	No	→	Enter the amount from line 10 on line 12 and go to line 13.			
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							