Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

► Attach to Form 1040. ► See separate instructions for Schedule R.

OMB No. 1545-0074

1996

Attachment Sequence No. 16

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 1996:

- 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.
Note: *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 1996:		Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	**1**	You were 65 or older **1**	☐
	2	You were under 65 and you retired on permanent and total disability . . . **2**	☐
Married filing a joint return	**3**	Both spouses were 65 or older **3**	☐
	4	Both spouses were under 65, but only one spouse retired on permanent and total disability **4**	☐
	5	Both spouses were under 65, and both retired on permanent and total disability **5**	☐
	6	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6**	☐
	7	One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability **7**	☐
Married filing a separate return	**8**	You were 65 or older and you lived apart from your spouse for all of 1996 . . **8**	☐
	9	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1996 **9**	☐

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 1996, check this box . . . . . ► ☐

- If you checked this box, you do not have to file another statement for 1996.
- If you **did not** check this box, have your physician complete the statement below.

Physician's Statement (See instructions at bottom of page 2.)

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

10 **If you checked (in Part I):** **Enter:**

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.
- 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.

→ **11**

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

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 1996:

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**

14 Enter the amount from Form 1040, line 32 → **14**

15 **If you checked (in Part I):** **Enter:**

Box 1 or 2	$7,500
Box 3, 4, 5, 6, or 7	$10,000
Box 8 or 9	$5,000

→ **15**

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). Enter the result here and on Form 1040, line 40. **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* → **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.