## Schedule R (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

## **Credit for the Elderly or the Disabled**

► Complete and attach to Form 1040A or 1040.

► Information about Schedule R and its separate instructions is at www.irs.gov/scheduler.



OMB No. 1545-0074

2016

Attachment Sequence No. **16** 

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2016:

• You were age 65 or older

Name(s) shown on Form 1040A or 1040

- OI
- 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 instructions.

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<b>7</b> 7
[ TIP ]

In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Bo	ox for Your Filing Status and Age And by the end of 2016:	Check or	nly o	ne box:
Single, Head of household, or	<b>1</b> You were 65 or older		1	
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	<i>.</i>	2	
	3 Both spouses were 65 or older		3	
	4 Both spouses were under 65, but only one spouse retired on permitotal disability		4	
Married filing jointly	<b>5</b> Both spouses were under 65, and both retired on permanent disability		5	
	6 One spouse was 65 or older, and the other spouse was under 65 a on permanent and total disability		6	
	7 One spouse was 65 or older, and the other spouse was under 69 retired on permanent and total disability	5 and <b>not</b> 	7	
Married filing	8 You were 65 or older and you lived apart from your spouse for all of	2016 .	8	
separately	<b>9</b> You were under 65, you retired on permanent and total disability lived apart from your spouse for all of 2016		9	
Did you check	─ Yes ── Skip Part II and complete Part III on the back.			
box 1, 3, 7, or 8?	— 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 abov	e.)	
	cian's statement for this disability for 1983 or an earlier year, or you rears after 1983 and your physician signed line B on the statement, <b>and</b>	filed or g	ot a	
	nued disabled condition, you were unable to engage in any substantial s box		tivity •	
<ul> <li>If you checked t</li> </ul>	his box, you don't have to get another statement for 2016.			
	eck this box, have your physician complete the statement in the instruction	ons. You <b>n</b>	nust	

Part	II Figure Your Credit		
10	If you checked (in Part I): Enter:		
	Box 1, 2, 4, or 7		ĺ
	Box 3, 5, or 6	10	<u> </u>
	Box 8 or 9		ĺ
	Did you check Yes You must complete line 11.		ĺ
	DOX 2, 4, 5, 6,		ĺ
	Enter the amount normalie to		ĺ
11	If you checked (in Part I): on line 12 and go to line 13.		ĺ
	• Box 6, add \$5,000 to the taxable disability income of the		ĺ
	spouse who was under age 65. Enter the total.		ĺ
	Box 2, 4, or 9, enter your taxable disability income.	11	
	<ul> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>		ĺ
	taxable disability income. Enter the total.		ĺ
TIP	For more details on what to include on line 11, see Figure Your Credit in the instructions.		ĺ
	<b>3</b> ,		ĺ
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the		ĺ
	amount from line 10	12	<u> </u>
13	Enter the following pensions, annuities, or disability income that		ĺ
	you (and your spouse if filing jointly) received in 2016.		ĺ
а	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see		ĺ
	instructions)		ĺ
b	Nontaxable veterans' pensions and any other pension, annuity,		ĺ
-	or disability benefit that is excluded from income under any		ĺ
	other provision of law (see instructions)		ĺ
С	Add lines 13a and 13b. (Even though these income items aren't		ĺ
	taxable, they <b>must</b> be included here to figure your credit.) If you		ĺ
	didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c		ĺ
14	Enter the amount from Form 1040A, line		ĺ
• •	22, or Form 1040, line 38		ĺ
15	If you checked (in Part I): Enter:		ĺ
	Box 1 or 2		ĺ
	Box 3, 4, 5, 6, or 7 \$10,000		ĺ
40	Box 8 or 9 \$5,000 /		ĺ
16	Subtract line 15 from line 14. If zero or less, enter -0		ĺ
17	Enter one-half of line 16		ĺ
18	Add lines 13c and 17	18	
19	Subtract line 18 from line 12. If zero or less, stop; you can't take the credit. Otherwise,		
	go to line 20	19	
20	Multiply line 19 by 15% (0.15)	20	
21	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	21	
22	Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and		
	enter "Sch R" on the line next to that box)	22	
	,		