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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Schedule R (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2007 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 2007:

- 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

Table with 3 columns: If your filing status is, And by the end of 2007, Check only one box. Rows include Single, Head of household, or Qualifying widow(er); Married filing jointly; Married filing separately.

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 2007, check this box

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		
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 2007.				
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 44, minus the amount, if any, on Form 1040, line 47		21		
22 Enter the amount from Form 6251, line 31 (see page R-3)		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 48				24