

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service

**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers**

(99) **2008**

OMB No. 1545-0074

Name(s) shown on Form 1040A

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 the separate instructions for Schedule 3.

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

**Part I**

**If your filing status is:**

**And by the end of 2008:**

**Check only one box:**

**Check the box for your filing status and age**

Single,  
Head of household, or  
Qualifying widow(er)

- 1** You were 65 or older . . . . . **1**
- 2** You were under 65 and you retired on permanent and total disability . . . . . **2**

Married filing jointly

- 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 separately

- 8** You were 65 or older and you lived apart from your spouse for all of 2008 . . . . . **8**
- 9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2008 . . . . . **9**

**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 this part **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 4 of the instructions. You **must** keep the statement for your records.

**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>									
	Box 1, 2, 4, or 7 . . . . .	\$5,000									
	Box 3, 5, or 6 . . . . .	\$7,500									
	Box 8 or 9 . . . . .	\$3,750	10								
<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;"><b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b></td> <td style="width: 10%;"><b>Yes</b> →</td> <td style="width: 60%;">You <b>must</b> complete line 11.</td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td><b>No</b> →</td> <td>Enter the amount from line 10 on line 12 and go to line 13.</td> <td></td> </tr> </table>				<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes</b> →	You <b>must</b> complete line 11.			<b>No</b> →	Enter the amount from line 10 on line 12 and go to line 13.	
<b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>	<b>Yes</b> →	You <b>must</b> complete line 11.									
	<b>No</b> →	Enter the amount from line 10 on line 12 and go to line 13.									
<b>11</b>	<b>If you checked (in Part I):</b>										
	<ul style="list-style-type: none"> <li>• Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>• Box 2, 4, or 9, enter your taxable disability income.</li> <li>• Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>										
	For more details on what to include on line 11, see the instructions.		11								
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11; <b>all others</b> , enter the amount from line 10.		12								
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2008.										
	<b>a</b> Nontaxable part of social security benefits and Nontaxable part of railroad retirement benefits treated as social security (see the instructions).	13a									
	<b>b</b> Nontaxable veterans' pensions and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see the instructions).	13b									
	<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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									
<b>14</b>	Enter the amount from Form 1040A, line 22.	14									
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>									
	Box 1 or 2 . . . . .	\$7,500									
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000									
	Box 8 or 9 . . . . .	\$5,000	15								
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0-.	16									
<b>17</b>	Enter one-half of line 16.	17									
<b>18</b>	Add lines 13c and 17.		18								
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit. Otherwise, go to line 20.		19								
<b>20</b>	Multiply line 19 by 15% (.15).		20								
<b>21</b>	Enter the amount from Form 1040A, line 28, minus any amount on Form 1040A, line 29.		21								
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21 here and on Form 1040A, line 30.		22								