

**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 <b>not</b> 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"/>

<b>Did you check box 1, 3, 7, or 8?</b>	Yes <b>→</b> Skip Part II and complete Part III on the back.
	No <b>→</b> 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**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1, 2, 4, or 7 . . . . .	\$5,000	}	. . . . .	<b>10</b>
	Box 3, 5, or 6 . . . . .	\$7,500			
	Box 8 or 9 . . . . .	\$3,750			
	<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>		}	. . . . .	<b>11</b>
<b>TIP</b>	For more details on what to include on line 11, see page R-3.				
<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 . . . . .				<b>12</b>
<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 page R-3).		}	. . . . .	<b>13a</b>
	<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 page R-3).		}	. . . . .	<b>13b</b>
	<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 . . . . .				<b>13c</b>
<b>14</b>	Enter the amount from Form 1040, line 38 . . . . .	<b>14</b>			
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1 or 2 . . . . .	\$7,500	}	. . . . .	<b>15</b>
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000			
	Box 8 or 9 . . . . .	\$5,000			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16</b>			
<b>17</b>	Enter one-half of line 16 . . . . .	<b>17</b>			
<b>18</b>	Add lines 13c and 17 . . . . .	<b>18</b>			
<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 . . . . .	<b>19</b>			
<b>20</b>	Multiply line 19 by 15% (.15) . . . . .	<b>20</b>			
<b>21</b>	Enter the amount from Form 1040, line 46 . . . . .	<b>21</b>			
<b>22</b>	Enter the total of any amounts from Form 1040, lines 47 and 48 . . . . .	<b>22</b>			
<b>23</b>	Subtract line 22 from line 21. If zero or less, <b>stop</b> ; you <b>cannot</b> take the credit . . . . .	<b>23</b>			
<b>24</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 23 here and on Form 1040, line 49 . . . . .	<b>24</b>			