



Note: *The draft you are looking for begins on the next page.*

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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SCHEDULE R (Form 1040)

Credit for the Elderly or the Disabled

OMB No. 1545-0074

2025

Department of the Treasury Internal Revenue Service

Attach to Form 1040 or 1040-SR. Go to www.irs.gov/ScheduleR for instructions and the latest information.

Attachment Sequence No. 16

Name(s) shown on return

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2025:

- 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 instructions.

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

Part I Check the Box for Your Filing Status and Age

If your filing status is: And by the end of 2025: Check only one box:

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

- 3 Both spouses were 65 or older
4 Both spouses were under 65, but only one spouse retired on permanent and total disability

- 5 Both spouses were under 65, and both retired on permanent and total disability
6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability

- 8 You were 65 or older and you lived apart from your spouse for all of 2025
9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2025

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 2025, check this box
If you checked this box, you don't have to get another statement for 2025.
If you didn't check this box, have your physician complete the statement in the instructions. You must keep the statement for your records.

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Part III Figure Your Credit

10	If you checked (in Part I): Box 1, 2, 4, or 7 \$5,000 Box 3, 5, or 6 \$7,500 Box 8 or 9 \$3,750				
	Enter:				
		}			10
	<div style="border: 1px solid black; padding: 5px; display: inline-block; margin-right: 10px;"> Did you check box 2, 4, 5, 6, or 9 in Part I? </div> 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): • 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
	<div style="border: 1px solid black; border-radius: 50%; padding: 2px; display: inline-block; margin-right: 5px;">TIP</div> For more details on what to include on line 11, see Figure Your Credit in 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 jointly) received in 2025.				
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 aren't taxable, they must be included here to figure your credit.) If you didn't 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 or 1040-SR, line 11a	14			
15	If you checked (in Part I): 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 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 Schedule 3 (Form 1040), line 6d				22

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