

**Schedule R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Credit for the Elderly or the Disabled**

▶ **Attach to Form 1040.** ▶ **See separate instructions for Schedule R.**

OMB No. 1545-0074

**1991**

Attachment  
Sequence No. **16**

Name(s) shown on Form 1040

Your social security number

You may be able to use Schedule R to reduce your tax if by the end of 1991:

- 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 R.

**Note:** *In most cases, the IRS can figure the credit for you. See page 24 of the Form 1040 instructions.*

**Part I Check the Box for Your Filing Status and Age**

If your filing status is:	And by the end of 1991:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	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"/>
	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 a joint return	8 You were 65 or older and you did not live with your spouse at any time in 1991 . . . . .	8 <input type="checkbox"/>
	9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1991 . . . . .	9 <input type="checkbox"/>
Married filing a separate return		

If you checked Box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, 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 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 1991, check this box . . . . . ▶
- If you checked this box, you do not have to file another statement for 1991.
  - If you did **not** check this box, have your physician complete the following statement.

**Physician's Statement** (See instructions at bottom of page 2.)

I certify that \_\_\_\_\_  
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired. ▶ \_\_\_\_\_

**Physician:** Sign your name on **either** line A or B below.

**A** The disability has lasted, or can be expected to last, continuously for at least a year . . . . . \_\_\_\_\_  
Physician's signature Date

**B** There is no reasonable probability that the disabled condition will ever improve . . . . . \_\_\_\_\_  
Physician's signature Date

Physician's name \_\_\_\_\_ Physician's address \_\_\_\_\_

**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>Caution:</b> <i>If you checked Box 2, 4, 5, 6, or 9 in Part I, you <b>MUST</b> complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.</i>					
<b>11</b>	If you checked Box 6 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 <b>PLUS</b> \$5,000. Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 5 in Part I) that you reported on Form 1040. (For more details on what to include, see the instructions.)					<b>11</b>
<b>12</b>	If you completed line 11 above, compare lines 10 and 11, and enter the <b>smaller</b> of the two amounts here. Otherwise, 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 you file a joint return) received in 1991 (see instructions):					
	<b>a</b>	Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	}	. . . . .	<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.				
	<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 32					<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 line 15 is more than line 14, enter -0-					<b>16</b>
<b>17</b>	Divide line 16 above by 2					<b>17</b>
<b>18</b>	Add lines 13c and 17					<b>18</b>
<b>19</b>	Subtract line 18 from line 12. If the result is zero or less, stop here; you <b>cannot</b> take the credit. Otherwise, go to line 21					<b>19</b>
<b>20</b>	Decimal amount used to figure the credit					<b>20</b> × .15
<b>21</b>	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. <b>Caution:</b> <i>If you file Schedule C, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim</i>					<b>21</b>

**Instructions for Physician's Statement**

**Taxpayer**

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

**Physician**

A person is permanently and totally disabled if **both** of the following apply:  
**1.** He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

**2.** A physician determines that the disability has lasted, or can be expected to last, continuously for at least a year, or can lead to death.