

**Schedule R**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Credit for the Elderly or the Disabled**

OMB No. 1545-0074

**1995**Attachment  
Sequence No. **16**▶ **Attach to Form 1040.**▶ **See separate instructions for Schedule R.**

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 1995:

- 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 35 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 1995:  | Check only one box:        |
|--|--|----------------------------|
| Single,<br>Head of household, or<br>Qualifying widow(er)<br>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"/> |
| Married filing a<br>joint return   | 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<br>separate return  | 8 You were 65 or older and you lived apart from your spouse for all of 1995 . . . . .  | 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 1995. . . . .  | 9 <input type="checkbox"/> |

**Did you check box 1, 3, 7, or 8?**

Yes → Skip Part II and complete Part III on 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 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 1995, check this box . . . . . ▶ ☐

- If you checked this box, you do not have to file another statement for 1995.
- If you **did not** check this box, have your physician complete the statement below.

**Physician's Statement** (See instructions at bottom of page 2.)I certify that \_\_\_\_\_  
Name of disabled personwas 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 1976, enter the date retired. ▶ \_\_\_\_\_**Physician:** Sign your name on **either** line A or B below.

|  |                       |                     |
|--|-----------------------|---------------------|
| <b>A</b> The disability has lasted or can be expected to last continuously for at least a year . . . . . | Physician's signature | Date                |
| <b>B</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><br>Box 1, 2, 4, or 7 . . . . . \$5,000<br>Box 3, 5, or 6 . . . . . \$7,500<br>Box 8 or 9 . . . . . \$3,750  | <b>Enter:</b>  |   |  |  |
|           | <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b>   | <b>Yes</b> <input type="checkbox"/> <b>No</b> <input type="checkbox"/> | <b>You must complete line 11.</b><br><b>Enter the amount from line 10 on line 12 and go to line 13.</b> |  |  |
| <b>11</b> | <b>If you checked:</b><br>• Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.<br>• Box 2, 4, or 9 in Part I, enter your taxable disability income.<br>• Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total.<br><b>TIP:</b> For more details on what to include on line 11, see the instructions. |  |   |  |  |
| <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>13</b> | Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1995.  |  |   |  |  |
| <b>a</b>  | Nontaxable part of social security benefits, and<br>Nontaxable part of railroad retirement benefits treated as social security. See instructions.  |  |   |  |  |
| <b>b</b>  | Nontaxable veterans' pensions, and<br>Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.   |  |   |  |  |
| <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>14</b> | Enter the amount from Form 1040, line 32 . . . . .   |  |   |  |  |
| <b>15</b> | <b>If you checked (in Part I):</b><br>Box 1 or 2 . . . . . \$7,500<br>Box 3, 4, 5, 6, or 7 . . . . . \$10,000<br>Box 8 or 9 . . . . . \$5,000  | <b>Enter:</b>  |   |  |  |
| <b>16</b> | Subtract line 15 from line 14. If zero or less, enter -0- . . . . .  |  |   |  |  |
| <b>17</b> | Enter one-half of line 16 . . . . .  |  |   |  |  |
| <b>18</b> | Add lines 13c and 17 . . . . .   |  |   |  |  |
| <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>20</b> | Multiply line 19 by 15% (.15). Enter the result here and on Form 1040, line 42. <b>Caution:</b> If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 20 for the amount of credit you can claim . . . . .  |  |   |  |  |

**Instructions for Physician's Statement****Taxpayer**

If you retired after 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.

