Schedule R	Credit for the Elderly or the Disabled			OMB No. 1545-0074	
(Form 1040) Department of the Treasury					
Internal Revenue Service (99) Name(s) shown on Form 1040	Attach	to Form 1040. See Instructions for Schedule R (Form 1040).	Your social secu	ence No	
				inty indi	liber
You may be able to take	this cred	it and reduce your tax if by the end of 2005:	; ;		
<ul> <li>You were age 65 or old</li> </ul>	er <b>or</b>	• You were under age 65, you retired on <b>permanent an</b> you received taxable disability income.	<b>d total</b> disab	ility, a	and
But you must also meet o	other test	s. See page R-1.			
In most cases, the IF	RS can fi	gure the credit for you. See page R-1.			
Part I Check the Bo	x for You	ur Filing Status and Age			
If your filing status is:	An	d by the end of 2005:	Check or	ily on	e box:
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 to	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 permanent and total disability			
	5	Both spouses were under 65, and both retired on permandisability		5	
	6	One spouse was 65 or older, and the other spouse was u retired on permanent and total disability		6	
	7	One spouse was 65 or older, and the other spouse was u <b>not</b> retired on permanent and total disability		7	
Married filing separately	8	You were 65 or older and you lived apart from your spot	use for all of	8	
	9	You were under 65, you retired on permanent and total di you lived apart from your spouse for all of 2005		9	
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	Permane	ent and Total Disability (Complete only if you checked bo	x 2, 4, 5, 6, o	or 9 a	bove.)
		ment for this disability for 1983 or an earlier year, or yo 1983 and your physician signed line B on the statement,		nt a	

- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2005, check this box
  - If you checked this box, you do not have to get another statement for 2005.
  - 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.

 $\Box$ 

## Part III **Figure Your Credit** Enter: 10 If you checked (in Part I): 10 \_\_\_ Yes \_\_\_ → You **must** complete line 11. Did you check box 2, 4, 5, 6, – No —— Enter the amount from line 10 or 9 in Part I? 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. 11 • 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. ТІР For more details on what to include on line 11, see page R-3. **12** If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the 12 **13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 2005. a Nontaxable part of social security benefits and 13a Nontaxable part of railroad retirement benefits treated as social security (see page R-3). **b** Nontaxable veterans' pensions and 13b Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see page R-3). c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income 13c listed on line 13a or 13b, enter -0- on line 13c . . . . . **14** Enter the amount from Form 1040, 14 line 38 . . . . . . . . . . . . . 15 If you checked (in Part I): Enter: Box 1 or 2 . . . . . . . \$7,500 15 Box 3, 4, 5, 6, or 7 . . . \$10,000 Box 8 or 9 . . . . . . \$5,000 16 Subtract line 15 from line 14. If zero or 16 less, enter -0- . . . . . . . 17 **17** Enter one-half of line 16 18 19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, 19 20 **20** Multiply line 19 by 15% (.15) . . . . . . . . 21 **21** Enter the amount from Form 1040, line 46 . . . . . 22 Add the amounts from Form 1040, lines 47 and 48, and enter 22 the total . . . . . . . . . . . . . . 23 23 Subtract line 22 from line 21 24 Credit for the elderly or the disabled. Enter the smaller of line 20 or line 23 here and on Form 1040, line 49 . . . . . . . . 24