Schedule R (Form 1040A or 1040)

Department of the Treasury

Credit for the Elderly or the Disabled

Complete and attach to Form 1040A or 1040.
Information about Schedule R and its separate instructions is at www.irs.gov/scheduler.

1040A 1040 B OMB No. 1545-0074

Attachment Sequence No. 16 Your social security number

Internal Revenue Service (99) Name(s) shown on Form 1040A or 1040

You may be able to take this credit and reduce your tax if by the end of 2014:

• 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.

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 2014: Check	only o	ne box:				
Single, Head of household, or	1 You were 65 or older	1					
Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	2					
	3 Both spouses were 65 or older	3					
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 4					
Married filing jointly	5 Both spouses were under 65, and both retired on permanent and tota disability	5					
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6					
	7 One spouse was 65 or older, and the other spouse was under 65 and no retired on permanent and total disability	t 7					
Married filing	8 You were 65 or older and you lived apart from your spouse for all of 2014 .	8					
separately	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	י 9					
Did you check	— Yes — → Skip Part II and complete Part III on the back.						
box 1, 3, 7, or 8?	— 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 abo	ve.)					
If: 1 You filed a physic statement for tax y2 Due to your contin	tian's statement for this disability for 1983 or an earlier year, or you filed or ears after 1983 and your physician signed line B on the statement, and nued disabled condition, you were unable to engage in any substantial gainful a box	got a					
·	his box, you do not have to get another statement for 2014.	-	—				

• If you **did not** 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): Enter:		_
	Box 1, 2, 4, or 7		
	Box 3, 5, or 6	10	
	Box 8 or 9		
	Did you check		
	box 2, 4, 5, 6, Yes You must complete line 11.		
	or 9 in Part I? 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.	11	
	• Box 5, add your taxable disability income to your spouse's		
	taxable disability income. Enter the total.		
	For more details on what to include on line 11, see Figure Your Credit in the instructions.		
TIP	To more details on what to include on line 11, see righte rour credit in the instructions.		
12	If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the		
12	amount from line 10	12	
13	Enter the following pensions, annuities, or disability income that		_
	you (and your spouse if filing jointly) received in 2014.		
а	Nontaxable part of social security benefits and nontaxable part		
	of railroad retirement benefits treated as social security (see		
	instructions)		
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)	-	
С	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 listed on line 13a or 13b, enter -0- on line 13c		
14	on line 13a or 13b, enter -0- on line 13c 13c Enter the amount from Form 1040A, line 1	-	
14	22, or Form 1040, line 38 14		
15	If you checked (in Part I): Enter:		
	Box 1 or 2 \$7,500		
	Box 3, 4, 5, 6, or 7 \$10,000 15		
	Box 8 or 9		
16	Subtract line 15 from line 14. If zero or		
	less, enter -0		
17	Enter one-half of line 16		
18	Add lines 13c and 17	18	
19	Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise,		
	go to line 20	19	
20	Multiply line 19 by 15% (.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 Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)	22	
	enter "Sch R" on the line next to that box)	22	

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