Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

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/form1040.***

1040A
1040
R

OMB No. 1545-0074

2012

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040 | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2012:

- 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 2012:	Check only one 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 total disability . .	**2** ☐
Married filing jointly	**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** ☐
	5 Both spouses were under 65, and both retired on permanent and total 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 **not** retired on permanent and total disability	**7** ☐
Married filing separately	**8** You were 65 or older and you lived apart from your spouse for all of 2012 .	**8** ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2012	**9** ☐

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 2012, check this box . . . . ▶ ☐

- If you checked this box, you do not have to get another statement for 2012.
- 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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IRS Federal Income Tax Form for Tax Year 2012
(Jan. 1, 2012 - Dec. 31, 2012)

You can prepare and efile this tax form as part of your 2012 Tax Return from:

Early Jan. 2013, until late October, 2013

You will just need to answer a few tax questions and the efile.com software will select the correct tax forms for you.

You can start, prepare, and efile your tax return now

Important Notice

If you need to file a 2012 Tax Return after October 2013 you have the following options:

1. After October 2013 you can no longer efile a 2012 Tax Return
2. You can download this form and mail it to the IRS
3. Work with an efile.com LIVE TaxPro (Accountant/CPA) online

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If you need to prepare tax returns for all other Tax Years please visit this page:

Forms for back taxes or previous year tax returns

OR

You can work with an efile.com LIVE TaxPro online

- Find a wide range of current IRS Tax Publications on efile.com.
- View a complete list of Federal Tax Forms that can be prepared online and efiled together with State Tax Forms.
- Find many relevant Tax Tools here e.g. TaxStimator, Head of Household, Dependent, Qualifying Relative Educators. efile.com Tax Tools, Educators and Estimators
- Get online answers to your tax questions.
- If you have further questions, please contact an efile.com support representative.
- Work with a tax professional LIVE online to prepare your return.

Part III Figure Your Credit

10 **If you checked (in Part I):** **Enter:**
Box 1, 2, 4, or 7 . . . . $5,000
Box 3, 5, or 6 . . . . $7,500
Box 8 or 9 . . . . $3,750
} **10**

Did you check box 2, 4, 5, 6, or 9 in Part I?
- **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**

TIP 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 2012.

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 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 **13c**

14 Enter the amount from Form 1040A, line 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
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 **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 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) **22**