

You may be able to take this credit and reduce your tax if by the end of 2010:

- 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 page R-1 of the instructions.
TIP In most cases, the IRS can figure the credit for you. See page R-1 of the instructions.


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

If your filing status is: And by the end of 2010:
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

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 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

8 You were 65 or older and you lived apart from your spouse for all of 2010. 8
Married filing separately

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2010 Yes
No $\longrightarrow$ Complete Parts II and III.

| Did you check <br> box 1, 3,7, or <br> $8 ?$ |
| :--- |

## 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 2010, check this box

- If you checked this box, you do not have to get another statement for 2010.
- If you did not check this box, have your physician complete the statement on page R-4 of the instructions. You must keep the statement for your records.


## 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

Did you check box 2, 4, 5, 6,
 You must complete line 11. or 9 in Part I?

No $\longrightarrow$ 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.

TIP For more details on what to include on line 11, see page R-2.
12 If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10
13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2010.
a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see page R-3 of the 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 page R-3 of the instructions)
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 13 a or 13 b, enter -0 - on line 13 c
14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38
15 If you checked (in Part I): Box 1 or 2
Box $3,4,5,6$, or 7 . . . $\$ 10,000$ Box 8 or 9

Enter: . \$5,000
16 Subtract line 15 from line 14. If zero or less, enter -0-
17 Enter one-half of line 16
18 Add lines 13 c and 17
19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20
20 Multiply line 19 by $15 \%$ (.15).
21 Tax liability limit. Enter the amount from the Credit Limit Worksheet on page R-3 of the instructions.
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 cand enter "Sch R" on the line next to that box)

