Schedule 3 (Form 1040A)

Department of the Treasury—Internal Revenue Service

Credit for the Elderly or the Disabled for Form 1040A Filers

(99) **2001**

OMB No. 1545-0085

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

You may be able to take this credit and reduce your tax if by the end of 2001:

- 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 3.

TIP In most cases, the IRS can figure the credit for you. See the instructions.

Part I

Check the box for your filing status and age

If your filing status is:	And by the end of 2001:	Check only one box:
Single, Head of household, or Qualifying widow(er) with dependent child	**1** You were 65 or older	1 ☐
	2 You were under 65 and you retired on permanent and total disability	2 ☐
Married filing a joint return	**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 a separate return	**8** You were 65 or older and you lived apart from your spouse for all of 2001	8 ☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2001	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 this part **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 2001, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2001.
- If you **did not** check this box, have your physician complete the statement on page 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

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 box 6 in Part I, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- If you checked box 2, 4, or 9 in Part I, enter your taxable disability income.
- If you checked box 5 in Part I, 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 the instructions. 11

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 a joint return) received in 2001.

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 20. 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). Enter the result here and on Form 1040A, line 28. But if this amount is more than the amount on Form 1040A, line 26, **or** you are filing Schedule 2 (Form 1040A), see the instructions for the amount of credit you may take. 20