

**Schedule 3**  
**(Form 1040A)**

Department of the Treasury—Internal Revenue Service  
**Credit for the Elderly or the Disabled**  
**for Form 1040A Filers**

**1992**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

You may be able to use Schedule 3 to reduce your tax if by the end of 1992:

- 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.

**Note:** In most cases, the IRS can figure the credit for you. See page 37 of the Form 1040A instructions.

<b>Part I</b>	<b>If your filing status is:</b>	<b>And by the end of 1992:</b>	<b>Check only one box:</b>
<b>Check the box for your filing status and age</b>	Single, Head of household, or Qualifying widow(er) with dependent child	<b>1</b> You were 65 or older . . . . .	1 <input type="checkbox"/>
		<b>2</b> You were under 65 and you retired on permanent and total disability . . . . .	2 <input type="checkbox"/>
		<b>3</b> Both spouses were 65 or older . . . . .	3 <input type="checkbox"/>
	Married filing a joint return	<b>4</b> Both spouses were under 65, but only one spouse retired on permanent and total disability . . . . .	4 <input type="checkbox"/>
		<b>5</b> Both spouses were under 65, and both retired on permanent and total disability . . . . .	5 <input type="checkbox"/>
		<b>6</b> One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability . . . . .	6 <input type="checkbox"/>
		<b>7</b> One spouse was 65 or older, and the other spouse was under 65 and <b>NOT</b> retired on permanent and total disability . . . . .	7 <input type="checkbox"/>
	Married filing a separate return	<b>8</b> You were 65 or older and you did not live with your spouse at any time in 1992 . . . . .	8 <input type="checkbox"/>
		<b>9</b> You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1992 . . . . .	9 <input type="checkbox"/>

**If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.**

**Part II**  
**Statement of permanent and total disability**

**IF:** **1** You filed a physician's statement for this disability for 1983 or an earlier year, or you filed 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 1992, check this box

● If you checked this box, you do not have to file another statement for 1992.  
● If you **did not** check this box, have your physician complete the following statement:

**Physician's statement** (See instructions at bottom of page 2.)

I certify that \_\_\_\_\_  
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired ► \_\_\_\_\_

**Physician:** Sign your name on **either** line A or B below.

**A** The disability has lasted or can be expected to last continuously for at least a year . . . . . \_\_\_\_\_  
Physician's signature Date

**B** There is no reasonable probability that the disabled condition will ever improve . . . . . \_\_\_\_\_  
Physician's signature Date

Physician's name \_\_\_\_\_ Physician's address \_\_\_\_\_

Name(s) shown on page 1 Your social security number

**Part III**  
**Figure your credit**

<b>10</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1, 2, 4, or 7 . . . . .	\$5,000	
	Box 3, 5, or 6 . . . . .	\$7,500	
	Box 8 or 9 . . . . .	\$3,750	10
<b>Caution:</b> <i>If you checked box 2, 4, 5, 6, or 9 in Part I, you <b>MUST</b> complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.</i>			
<b>11</b>	<ul style="list-style-type: none"> <li>● 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 here.</li> <li>● If you checked box 2, 4, or 9 in Part I, enter your taxable disability income here.</li> <li>● If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total here.</li> </ul>		
	<b>TIP:</b> For more details on what to include on line 11, see the instructions.		11
<b>12</b>	<ul style="list-style-type: none"> <li>● If you completed line 11 above, look at lines 10 and 11. Enter the <b>smaller</b> of the two amounts here.</li> <li>● All others, enter the amount from line 10 here.</li> </ul>		12
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1992 (see instructions):		
	<b>a</b> Nontaxable part of social security benefits, and Nontaxable part of railroad retirement benefits treated as social security.	13a	
	<b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law.	13b	
	<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> 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	
<b>14</b>	Enter the amount from Form 1040A, line 17.	14	
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>	
	Box 1 or 2 . . . . .	\$7,500	
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000	
	Box 8 or 9 . . . . .	\$5,000	15
<b>16</b>	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.	16	
<b>17</b>	Divide line 16 above by 2.	17	
<b>18</b>	Add lines 13c and 17.		18
<b>19</b>	Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you <b>cannot</b> take the credit. Otherwise, go to line 21.		19
<b>20</b>	Decimal amount used to figure the credit.		20 × .15
<b>21</b>	Multiply line 19 above by the decimal amount (.15) on line 20. Enter the result here and on Form 1040A, line 24b.		21

**Instructions for physician's statement**

**Taxpayer.**—If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

**Physician.**—A person is permanently and totally disabled if **both** of the following apply:

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.