

**SCHEDULE R  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

**Credit for the Elderly or the Disabled**

Attach to Form 1040 or 1040-SR.

Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **16**

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2023:

- 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 2023:** **Check only one box:**

Single, Head of household, or Qualifying surviving spouse **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** ☐

Married filing jointly **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 2023 . . **8** ☐

**9** You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2023 . . . . . **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 2023, check this box . . . . . ☐
- If you checked this box, you don't have to get another statement for 2023.
  - If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**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	}	<b>10</b>	
	Box 3, 5, or 6 . . . . .	\$7,500			
	Box 8 or 9 . . . . .	\$3,750			
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> <b>Did you check box 2, 4, 5, 6, or 9 in Part I?</b> </div> <div style="display: inline-block; vertical-align: top; margin-left: 10px;"> <p>_____ <b>Yes.</b> You <b>must</b> complete line 11.</p> <p>_____ <b>No.</b> Enter the amount from line 10 on line 12 and go to line 13.</p> </div>					
<b>11</b>	<b>If you checked (in Part I):</b>				
	<ul style="list-style-type: none"> <li>Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.</li> <li>Box 2, 4, or 9, enter your taxable disability income.</li> <li>Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.</li> </ul>	}	<b>11</b>		
	For more details on what to include on line 11, see Figure Your Credit in the instructions.				
<b>12</b>	If you completed line 11, enter the <b>smaller</b> of line 10 or line 11. <b>All others</b> , enter the amount from line 10 . . . . .			<b>12</b>	
<b>13</b>	Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2023.				
<b>a</b>	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	<b>13a</b>			
<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 (see instructions) . . . . .	<b>13b</b>			
<b>c</b>	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c . . . . .	<b>13c</b>			
<b>14</b>	Enter the amount from Form 1040 or 1040-SR, line 11 . . . . .	<b>14</b>			
<b>15</b>	<b>If you checked (in Part I):</b>	<b>Enter:</b>			
	Box 1 or 2 . . . . .	\$7,500	}	<b>15</b>	
	Box 3, 4, 5, 6, or 7 . . . . .	\$10,000			
	Box 8 or 9 . . . . .	\$5,000			
<b>16</b>	Subtract line 15 from line 14. If zero or less, enter -0- . . . . .			<b>16</b>	
<b>17</b>	Enter one-half of line 16 . . . . .			<b>17</b>	
<b>18</b>	Add lines 13c and 17 . . . . .			<b>18</b>	
<b>19</b>	Subtract line 18 from line 12. If zero or less, <b>stop</b> ; you <b>can't</b> take the credit. Otherwise, go to line 20 . . . . .			<b>19</b>	
<b>20</b>	Multiply line 19 by 15% (0.15) . . . . .			<b>20</b>	
<b>21</b>	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . . . . .			<b>21</b>	
<b>22</b>	<b>Credit for the elderly or the disabled.</b> Enter the <b>smaller</b> of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040), line 6d . . . . .			<b>22</b>	