

Part III Figure Your Credit

10	If you checked (in Part I):	Enter:		
	Box 1, 2, 4, or 7	\$5,000	}	10
	Box 3, 5, or 6	\$7,500		
	Box 8 or 9	\$3,750		
	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):			
	<ul style="list-style-type: none"> 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 2020.			
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 aren't taxable, they must 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	13c		
14	Enter the amount from Form 1040 or 1040-SR, line 11	14		
15	If you checked (in Part I):	Enter:		
	Box 1 or 2	\$7,500	}	15
	Box 3, 4, 5, 6, or 7	\$10,000		
	Box 8 or 9	\$5,000		
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 can't take the credit. Otherwise, go to line 20			19
20	Multiply line 19 by 15% (0.15)			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 Schedule 3 (Form 1040), line 6 (check box c and enter "Sch R" on the line next to that box)			22