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 → **10**
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):**

- 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 2016.

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 1040A, line 22, or Form 1040, line 38 . . . . . **14**

15 **If you checked (in Part I):** **Enter:**

Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . . . $10,000 → **15**
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% (.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 Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box) **22**