

Credit for the Elderly or the Disabled – Screening Sheet

Figure A. Are You a Qualified Individual?

Use the following chart to determine if the taxpayer is eligible for the credit for the elderly or the disabled:

step 1	Were you married at the end of the tax year?	YES – Go to Step 2 NO – Go to Step 4
step 2	Did you live with your spouse at any time during the year? Answer NO if you qualify to be considered unmarried and file as Head of Household.	YES – Go to Step 3 NO – Go to Step 4
step 3	Are you filing a joint return with your spouse?	YES – Go to Step 4 NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled
step 4	Are you a U.S. citizen or resident alien? ¹	YES – Go to Step 5 NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled
step 5	Were you 65 or older at the end of the tax year?	YES – You are a qualified individual and may be able to take the credit for the elderly or the disabled unless your income exceeds the limits in Figure B NO – Go to Step 6
step 6	Are you retired on permanent and total disability?	YES – Go to Step 7 NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled
step 7	Did you reach mandatory retirement age before this year? ²	YES – You aren't a qualified individual and can't take the credit for the elderly or the disabled NO – Go to Step 8
step 8	Did you receive taxable disability benefits this year?	YES – You are a qualified individual and may be able to take the credit for the elderly or the disabled unless your income exceeds the limits in Figure B NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled

Footnotes

¹ If you were a nonresident alien at any time during the tax year and were married to a U.S. citizen or resident alien at the end of the tax year, see the Qualified Individual section of the Credit for the Elderly or Disabled chapter in Publication 524, Credit for the Elderly or the Disabled. If you and your spouse choose to treat you as a U.S. resident alien, answer "yes" to this question.

² Mandatory retirement age is the age set by your employer at which you would have been required to retire, had you not become disabled.

Figure B. Income Limits

IF you are . . .	THEN you generally can't take the credit if..	
	Your adjusted gross income (AGI) is . . .	OR the total of your nontaxable social security and other nontaxable pension annuities or disability income is equal to or more than . . .
single, head of household, or qualifying widow(er) with dependent child	\$17,500	\$5,000
married filing a joint return and both spouses qualify in <i>Figure A</i>	\$25,000	\$7,500
married filing a joint return and only one spouse qualifies in <i>Figure A</i>	\$20,000	\$5,000
married filing a separate return and you lived apart from your spouse for all of 2021	\$12,500	\$3,750



Tax Software Hint: Be sure to include the taxpayer's total social security benefits, regardless of the taxability, to ensure the correct calculation of the credit. The software does not calculate this credit automatically. If the taxpayer appears to qualify for the credit, refer to the navigation path on the next page and answer the questions.