

TAXABLE YEAR **2023** **Disabled Access Credit for Eligible Small Businesses**

CALIFORNIA FORM

3548

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ CA Corporation number ☐ FEIN

Address of facility (number and street)

California Secretary of State file number

City

State

ZIP code

1	Eligible access expenditures. See instructions	1		00
2	Maximum amount of eligible access expenditures	2	\$250	00
3	Enter the smaller of line 1 or line 2	3		00
4	Current year credit. Multiply line 3 by 50% (.50)	4		00
5	Pass-through Disabled Access Credit(s) from Schedule K-1 (100S, 541, 565, or 568). See instructions	5		00
6	Total current year Disabled Access Credit. Add line 4 and line 5, but do not enter more than \$125	6		00
7	Credit carryover from prior year	7		00
8	Total available Disabled Access Credit. Add line 6 and line 7	8		00
9 a	Credit claimed. Enter the amount of the credit claimed on the current year tax return. See instructions. (Do not include any assigned credit claimed on form FTB 3544, Part B).	9a		00
9 b	Total credit assigned. Enter the total amount from form FTB 3544, Part A, column (g). If you are not a corporation, enter -0-. See instructions	9b		00
10	Credit carryover available for future years. Add line 9a and line 9b, subtract the result from line 8	10		00