

## Disabled Access Credit

▶ **Attach to your tax return.**

▶ **Information about Form 8826 and its instructions is at [www.irs.gov/form8826](http://www.irs.gov/form8826).**

Name(s) shown on return	Identifying number	
<b>1</b> Total eligible access expenditures (see instructions) . . . . .	<b>1</b>	
<b>2</b> Minimum amount . . . . .	<b>2</b>	\$ 250.00
<b>3</b> Subtract line 2 from line 1. If zero or less, enter -0- . . . . .	<b>3</b>	
<b>4</b> Maximum amount . . . . .	<b>4</b>	\$ 10,000.00
<b>5</b> Enter the <b>smaller</b> of line 3 or line 4 . . . . .	<b>5</b>	
<b>6</b> Multiply line 5 by 50% (.50) . . . . .	<b>6</b>	
<b>7</b> Disabled access credit from partnerships and S corporations . . . . .	<b>7</b>	
<b>8</b> Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, line 1e . . . . .	<b>8</b>	