

Form **8826**

(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

Disabled Access Credit

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8826 for the latest information.

OMB No. 1545-1205

Attachment
Sequence No. **86**

Name(s) shown on return

Identifying number

| | | | |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------|
| 1 | Total eligible access expenditures (see instructions) | 1 | |
| 2 | Minimum amount | 2 | \$ 250.00 |
| 3 | Subtract line 2 from line 1. If zero or less, enter -0- | 3 | |
| 4 | Maximum amount | 4 | \$ 10,000.00 |
| 5 | Enter the smaller of line 3 or line 4 | 5 | |
| 6 | Multiply line 5 by 50% (0.50) | 6 | |
| 7 | Disabled access credit from partnerships and S corporations | 7 | |
| 8 | 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, Part III, line 1e | 8 | |

For Paperwork Reduction Act Notice, see instructions.

Form **8826** (Rev. 9-2017)

EEA