

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.

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