

Disabled Access Credit

▶ **Attach to your tax return.**

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

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.