

## Disabled Access Credit

▶ **Attach to your tax return.**

▶ **Go to [www.irs.gov/Form8826](http://www.irs.gov/Form8826) for the latest information.**

| 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% (0.50) . . . . .  | <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, Part III, line 1e . . . . . | <b>8</b>           |              |

**For Paperwork Reduction Act Notice, see instructions.**