

Disabled Access Credit

► Attach to your tax return.

► Information about Form 8826 and its instructions is at www.irs.gov/form8826.

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% (.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, line 1e	8		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 12-2013)