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	8900	00	
2	Minimum amount	2	\$ 250	00	
3	Subtract line 2 from line 1. If zero or less, enter -0	3	3650	00	
4	Maximum amount	4	\$10,000	00	
5	Enter the smaller of line 3 or line 4	5	8650	00	
6	Multiply line 5 by 50% (0.50)	6	4 325	00	
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		4325	00	
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For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

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