

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	8900 00
2 Minimum amount	2	\$ 250 00
3 Subtract line 2 from line 1. If zero or less, enter -0-	3	8650 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	4325 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	8	4325 00

For Paperwork Reduction Act Notice, see instructions.