

Charit

Disabled Access Credit

OMB No. 1545-1205

▶ Attach to your tax return.

Attachment
Sequence No. **86**

▶ 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	4,650	00
2 Minimum amount	2	\$ 250	00
3 Subtract line 2 from line 1. If zero or less, enter -0-	3	4,400	00
4 Maximum amount	4	\$10,000	00
5 Enter the smaller of line 3 or line 4	5	4,400	00
6 Multiply line 5 by 50% (0.50)	6	2,200	00
7 Disabled access credit from partnerships and S corporations	7	-0-	
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	2,200	00

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

Form **8826** (Rev. 9-2017)