

### Disabled Access Credit

OMB No. 1545-1205

▶ Attach to your tax return.

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

Attachment  
 Sequence No. **86**

Name(s) shown on return

Identifying number

<b>1</b>	Total eligible access expenditures (see instructions) . . . . .	<b>1</b>	4,250	00
<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>	4,000	00
<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>	4,000	00
<b>6</b>	Multiply line 5 by 50% (0.50) . . . . .	<b>6</b>	2,000	00
<b>7</b>	Disabled access credit from partnerships and S corporations . . . . .	<b>7</b>	-0-	
<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>	2,000	00

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 12774N

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