

Disabled Access Credit

▶ **Attach to your tax return.**

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

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)