

Name(s) shown on return

Identifying number

**Part I Current Year Credit**

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 <b>smaller</b> of line 3 or line 4.	5		
6	Multiply line 5 by 50% (.50)	6		
7	Disabled access credits from pass-through entities:			
	If you are a—			
	Then enter the total of the current year disabled access credits from—			
	a Shareholder			
	b Partner			
8	<b>Current year credit.</b> Add lines 6 and 7, but do not enter more than \$5,000	8		

**Part II Allowable Credit (See Who must file Form 3800 to find out if you complete Part II or file Form 3800.)**

9	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 41	}			
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the amount from the applicable line of your return		9		
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
10	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35	}			
	• Corporations. Enter the amount from Form 4626, line 14		10		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
11	Add lines 9 and 10	11			
12a	Foreign tax credit	12a			
b	Credit for child and dependent care expenses (Form 2441, line 11)	12b			
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 24)	12c			
d	Education credits (Form 8863, line 18)	12d			
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	12e			
f	Child tax credit (Form 1040, line 49)	12f			
g	Mortgage interest credit (Form 8396, line 11)	12g			
h	Adoption credit (Form 8839, line 18)	12h			
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	12i			
j	Possessions tax credit (Form 5735, line 17 or 27)	12j			
k	Credit for fuel from a nonconventional source	12k			
l	Qualified electric vehicle credit (Form 8834, line 20)	12l			
m	Add lines 12a through 12l	12m			
13	Net income tax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18	13			
14	Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-	14			
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15			
16	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33	}			
	• Corporations. Enter the amount from Form 4626, line 12		16		
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54				
17	Enter the greater of line 15 or line 16	17			
18	Subtract line 17 from line 13. If zero or less, enter -0-	18			
19	<b>Credit allowed for the current year.</b> Enter the <b>smaller</b> of line 8 or line 18 here and on Form 1040, line 52; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 18 is smaller than line 8, see instructions	19			

# General Instructions

Section references are to the Internal Revenue Code.

## Purpose of Form

Eligible small businesses use Form 8826 to claim the disabled access credit. This credit is part of the general business credit.

A partnership or S corporation that is an eligible small business completes Part I of the form to figure the credit to pass through to its partners or shareholders. Electing large partnerships include this credit in "general credits."

## Definitions

### Eligible Small Business

For purposes of the credit, an eligible small business is any business or person that:

- Had gross receipts for the preceding tax year that did not exceed \$1 million or had no more than 30 full-time employees during the preceding tax year and
- Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

For purposes of the definition:

- Gross receipts are reduced by returns and allowances made during the tax year,
- An employee is considered full time if employed at least 30 hours per week for 20 or more calendar weeks in the tax year, and
- All members of the same controlled group and all persons under common control generally are considered to be one person—see section 44(d)(2).

### Eligible Access Expenditures

For purposes of the credit, these expenditures are amounts paid or incurred by the eligible small business to comply with applicable requirements under the Americans With Disabilities Act of 1990 (Public Law 101-336) as in effect on November 5, 1990.

Eligible access expenditures include amounts paid or incurred:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;
2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;
3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or
4. To acquire or modify equipment or devices for individuals with disabilities.

The expenditures must be reasonable and necessary to accomplish the above purposes.

Eligible expenditures **do not** include expenditures in 1 above that are paid or incurred in connection with any facility first placed in service after November 5, 1990.

Eligible access expenditures must meet those standards issued by the Secretary of the Treasury as agreed to by the Architectural and Transportation Barriers Compliance Board and set forth in regulations. See section 44(c) for other details.

**Disability.** For an individual, this means:

- A physical or mental impairment that substantially limits one or more major life activities,
- A record of such an impairment, or
- Being regarded as having such an impairment.

## Specific Instructions

### Part I—Current Year Credit

**Line 1.** Enter total eligible access expenditures paid or incurred during the tax year. See **Eligible Access Expenditures** above.

**Controlled groups.** All members of a controlled group of corporations (within the meaning of section 52(a)) and all persons under common control (within the meaning of section 52(b)) are treated as one person for purposes of the credit. The group member with the most eligible access expenditures should figure the group credit in Part I and skip Part II. On separate Forms 8826, each member of the group skips lines 1 through 5 and enters its share of the group credit on line 6. Each member then completes the remaining applicable lines (or Form 3800, if required) on its separate form. Each member must also attach to its Form 8826 a schedule showing how the group credit was divided among all members. The members share the credit in the same proportion that they contributed eligible access expenditures.

**Denial of double benefit.** To the extent of the credit shown on line 6, the eligible access expenditures may not be claimed as a deduction in figuring taxable income, capitalized, or used in figuring any other credit.

### Part II—Allowable Credit

The credit allowed for the current year may be limited based on your tax liability. Use Part II to figure the allowable credit unless you must file **Form 3800**, General Business Credit.

**Who must file Form 3800.** You must file Form 3800 if you have:

- A disabled access credit from a passive activity,

- More than one credit included in the general business credit (other than a credit from Form 8844 or 8884), or
- A carryback or carryforward of any of those credits.

See the instructions for Form 3800 for a list of credits included in the general business credit.

**Line 15.** See section 38(c)(4) for special rules that apply to married couples filing separate returns, controlled corporate groups, regulated investment companies, and real estate investment trusts.

**Line 16.** Although you may not owe alternative minimum tax (AMT), you generally must still compute the tentative minimum tax (TMT) to figure your credit. For a small corporation exempt from the AMT under section 55(e), enter zero. Otherwise, complete **and** attach the applicable AMT form or schedule and enter the TMT on line 16.

**Line 19.** If you cannot use all of the credit because of the tax liability limit (line 18 is smaller than line 8), carry the unused credit back 1 year then forward up to 20 years. See the instructions for Form 3800 for details.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	7 hr., 53 min.
<b>Learning about the law or the form</b> . . . . .	42 min.
<b>Preparing and sending the form to the IRS</b> . . . . .	51 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions of the tax return with which this form is filed.

