

Department of the Treasury  
Internal Revenue Service

▶ Attach to your return.

Name(s) as shown on return

Taxpayer identifying number

**Part I Current Year Disabled Access Credit**

1	Total eligible access expenditures	1									
2	Minimum amount	2	\$ 250 00								
3	Subtract line 2 from line 1 (if less than zero, enter -0-)	3									
4	Maximum amount	4	\$10,000 00								
5	Enter smaller of line 3 or line 4	5									
6	Credit—Enter 50% of line 5	6									
7	Disabled access credits from flowthrough entities—	7									
<table border="1"> <tr> <th>If you are a—</th> <th>Then enter total of current year disabled access credit(s) from—</th> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 13d, 13e, or 14</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 12</td> </tr> </table>		If you are a—	Then enter total of current year disabled access credit(s) from—	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 13d, 13e, or 14	c Beneficiary	Schedule K-1 (Form 1041), line 12	8	
If you are a—	Then enter total of current year disabled access credit(s) from—										
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13										
b Partner	Schedule K-1 (Form 1065), lines 13d, 13e, or 14										
c Beneficiary	Schedule K-1 (Form 1041), line 12										
8	Current year disabled access credit—Add lines 6 and 7, but do not enter more than \$5,000	8									

See General Instruction B, Who Must File Form 3800, General Business Credit.

**Part II Tax Liability Limitation**

9a	Individuals—Enter amount from Form 1040, line 40	9	
b	Corporations—Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)		
c	Other filers—Enter regular tax before credits from your return		
10	Credits that reduce regular tax before the disabled access credit:		
a	Credit for child and dependent care expenses (Form 2441)	10a	
b	Credit for the elderly or the disabled (Schedule R, Form 1040)	10b	
c	Foreign tax credit (Form 1116 or Form 1118)	10c	
d	Possessions tax credit (Form 5735)	10d	
e	Mortgage interest credit (Form 8396)	10e	
f	Credit for fuel from a nonconventional source	10f	
g	Orphan drug credit (Form 6765)	10g	
h	Total credits that reduce regular tax before the disabled access credit—Add lines 10a through 10g	10h	
11	Net regular tax—Subtract line 10 from line 9	11	
12	Tentative minimum tax:		
a	Individuals—Enter amount from Form 6251, line 17	12	
b	Corporations—Enter amount from Form 4626, line 13		
c	Estates and trusts—Enter amount from Form 8656, line 37		
13	Net income tax:		
a	Individuals—Add line 11 above, and line 19 of Form 6251. Enter the total	13	
b	Corporations—Add line 11 above, and line 15 of Form 4626. Enter the total		
c	Other filers—See instructions		
14	If line 11 is more than \$25,000, enter 25% of the excess (see instructions)	14	
15	Subtract line 12 or line 14, whichever is greater, from line 13. Enter the result. If less than zero, enter zero	15	
16	Total allowed disabled access credit—Enter the smaller of line 8 or line 15. This is your General Business Credit for 1990. Enter here and on your income tax return as explained in the instructions for line 16	16	

**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 this 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.

The time needed to complete and file this form will vary depending on individual

circumstances. The estimated average time is:

<b>Recordkeeping</b>	4 hrs., 18 min.
<b>Learning about the law or the form</b>	47 min.
<b>Preparing and sending the form to IRS</b>	54 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

## General Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

**A. Purpose of Form.**—Form 8826 is used by an eligible small business to claim the disabled access credit. The credit is part of the general business credit under section 38 and is figured under the provisions of section 44. (See Instruction B below.)

A partnership, S corporation, or estate or trust that is an eligible small business completes Part I of the form to figure the credit to pass through to its partners, shareholders, or beneficiaries.

**B. Who Must File Form 3800, General Business Credit.**—The general business credit consists of the investment credit, jobs credit, credit for alcohol used as fuel, research credit, low-income housing credit, and the disabled access credit. If you have: (1) more than one of these credits for 1990; (2) a carryback or carryforward of any of these credits; or (3) a disabled access credit from a passive activity, do not complete Part II of Form 8826. Instead, attach the appropriate credit forms and summarize the credits on Form 3800. If you only have a disabled access credit and the credit is not from a passive activity, complete Part II of Form 8826 and do not file Form 3800.

### C. Definitions

**1. Eligible small business.**—For purposes of section 44, an eligible small business means any business or person that: (a) 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, (b) 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 that employee is employed at least 30 hours per week for 20 or more calendar weeks in the tax year.
- Generally, all members of the same controlled group and all persons under common control are considered to be one person. See section 44(d)(2).

**2. Eligible access expenditures.**—For purposes of section 44, these expenditures are amounts paid or incurred by the eligible small business after November 5, 1990, to comply with applicable requirements under the Americans With Disabilities Act of 1990 (Public Law 101-336).

Eligible access expenditures include amounts paid or incurred:

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

The expenditures must be reasonable and necessary to accomplish the above purposes (a through d).

Eligible expenditures do not include expenditures in 2a 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.

**3. Disability.**—The term "disability" means for an individual:

- a A physical or mental impairment that substantially limits one or more of the major life activities of that individual;
- b A record of such an impairment; or
- c Being regarded as having such an impairment.

## Specific Instructions

### Part I

**Line 1.**—Enter total eligible access expenditures paid or accrued during the tax year after November 5, 1990. See General Instruction C2 for a definition of eligible access expenditures and other details.

**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 should skip lines 1 through 5 and enter its share of the group credit on line 6. Each member should then complete the remaining applicable lines 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.**—The eligible access expenditures may not be claimed as a deduction, capitalized, or used in figuring any other credit to the extent of the credit shown on line 8.

### Part II

**Line 13c. Other filers.**—Enter the sum of line 11 and your alternative minimum tax from whichever alternative minimum tax form you file.

**Line 14.**—See section 38(c)(3) for special rules for married couples filing separate returns, for controlled corporate groups, and for estates and trusts.

**Line 16.**—Enter the amount from line 16 on your income tax return, as follows. For Form 1040, enter the amount on line 44, check Box b, and write "Form 8826" in the entry space. For Form 1120, enter the amount on line 4e of Schedule J and write "Form 8826" on the dotted line. For Form 1120-A, enter the amount on line 2a of Part I and write "Form 8826" to the left of the check boxes.

No portion of an unused disabled access credit may be carried back to any tax year ending before November 5, 1990.