

Department of the Treasury Internal Revenue Service

Attach to your return.

Name(s) as shown on return

Identifying number

Part I Current Year Disabled Access Credit

Table with 3 columns: Line number, Description, and Amount. Lines 1-8 detailing the calculation of the current year disabled access credit.

Part II Tax Liability Limitation (See Who Must File Form 3800 to see if you complete Part II or file Form 3800.)

Table with 3 columns: Line number, Description, and Amount. Lines 9a-16 detailing the tax liability limitation and the final disabled access credit allowed for the current year.

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.

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

- Recordkeeping . . . 4 hr., 32 min.
Learning about the law or the form . . . 47 min.
Preparing and sending the form to the IRS . . . 55 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.

### 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.

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.

### Definitions

**Eligible small business.**—For purposes of section 44, an eligible small business is 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).

**Eligible access expenditures.**—For purposes of section 44, 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 the date of enactment of section 44).

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.

Eligible expenditures do not include expenditures in a 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. 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. See **Eligible access expenditures** above for a definition 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 (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.

**Line 9c.**—Form 990-T filers, enter the total of either lines 35c and 37 or lines 36 and 37, whichever applies.

### Who Must File Form 3800

If for this year you have more than one of the credits included in the general business credit listed below, or have a carryback or carryforward of any of the credits, or have a disabled access credit from a passive activity, you must complete **Form 3800**, General Business Credit, instead of completing Part II of Form 8826 to figure the tax liability limitation.

The general business credit consists of the following credits:

- Investment (Form 3468),
- Jobs (Form 5884),
- Alcohol used as fuel (Form 6478),
- Research (Form 6765),
- Low-income housing (Form 8586),
- Enhanced oil recovery (Form 8830),
- Disabled access (Form 8826),
- Renewable electricity production (Form 8835),
- Indian employment (Form 8845),
- Employer social security and Medicare taxes paid on certain employee tips (Form 8846), and
- Contributions to selected community development corporations (Form 8847).

The empowerment zone employment credit (Form 8844), while a component of the general business credit, is figured separately and is never carried to Form 3800.

### Part II

*Complete Part II if you do not have to file Form 3800.*

**Line 12.**—Enter the tentative minimum tax (TMT) that was figured on the appropriate alternative minimum tax (AMT) form or schedule. Although you may not owe AMT, you must still compute the TMT to figure your credit.

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

**Line 16.**—If you cannot use part of the credit because of the tax liability limitations (line 16 is smaller than line 8), carry the unused portion back to each of the 3 preceding tax years, beginning with the earliest. Any remaining unused credit is then carried forward for 15 years. See the separate Instructions for Form 3800 for details.

