

Department of the Treasury Internal Revenue Service

Attach to your return.

Name(s) shown on return

Identifying number

Part I Current Year Credit

Table with 4 columns: Line number, Description, Amount, and Identifying number. Lines 1-8 cover Current Year Credit calculations, including total eligible access expenditures, minimum and maximum amounts, and disabled access credits from pass-through entities.

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

Table with 4 columns: Line number, Description, Amount, and Identifying number. Lines 9-19 cover Tax Liability Limit calculations, including regular tax before credits, alternative minimum tax, foreign tax credit, net regular tax, and the final disabled access credit allowed for the current year.

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 (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, 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 of the major life activities of that individual,
- 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.

Who Must File Form 3800

Complete **Form 3800**, General Business Credit, instead of completing Part II of Form 8826 to figure the tax liability limit for the credit if for this year you have:

- More than one of the credits included in the general business credit listed below,
- A carryback or carryforward of any of the credits,
- A credit from a passive activity, or
- General credits from an electing large partnership (Schedule K-1, Form 1065-B).

The general business credit consists of the following credits.

- Investment (Form 3468).
- Work opportunity (Form 5884).
- Welfare-to-work (Form 8861).
- 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).

- Orphan drug (Form 8820).
- Contributions to selected community development corporations (Form 8847).
- Trans-Alaska pipeline liability fund.

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

Part II—Tax Liability Limit

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

Line 14. 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 14.

Line 16. See section 38(c)(3) for special rules that apply to married couples filing separate returns, controlled corporate groups, regulated investment companies, and real estate investment trusts.

Line 19. If you cannot use part of the credit because of the tax liability limit (line 18 is smaller than line 8), carry it 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:

Recordkeeping	7 hr., 39 min.
Learning about the law or the form	42 min.
Preparing and sending the form to the IRS	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.

