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How to Claim Disabled Access Credit

By an eHow Contributor

Eligible small businesses that incur expenses to make the business more accessible for disabled persons can claim a credit on Form 8826. The expenses must be made in accordance with the Americans With Disabilities Act of 1990. Eligible small businesses must have less than \$1 million in gross receipts and not more than 30 employees.

Difficulty: Moderately Easy

Instructions

- 1 Determine if your business made any expenditures which qualified as improving access to the business by disabled persons. The costs must comply with the Americans With Disabilities Act of 1990 and be in regard to a facility placed in service prior to November 5, 1990.
- 2 Download Form 8826 from the IRS website and fill in line 1 with the total qualified access expenditures. The total amount expended must be at least \$250 but not more than \$10,000.
- 3 Compute the credit on line 6 of the form by multiplying the eligible expenses by 50 percent.
- 4 Add allowable disabled access credits received from partnerships or S Corporations to the credit on line 6 to calculate the total access credit. The total allowable disabled access credit from all sources is limited to \$5,000.
- 5 Put the total disabled access credit on General Business Credit Form 3800, which is used to calculate the tax liability limits for claiming business credits.
- 6 Transfer the allowable credits to your Form 1040 income tax return.

Resources

- [Access Form 8826 from the IRS website.](#)
- [Use Form 3800 to calculate business tax credits.](#)