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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Disabled Access Credit

▶ **Attach to your tax return.**

Name(s) shown on return	Identifying number	
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 smaller of line 3 or line 4.	5	
6 Multiply line 5 by 50% (.50)	6	
7 Disabled access credit from partnerships and S corporations	7	
8 Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800)	8	

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