

**Supporting Statement**  
Internal Revenue Service  
Form 8826 Disabled Access Credit  
OMB # 1545-1205

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

Section 44 of the Internal Revenue Code allows eligible small businesses to claim a credit of 50% of the eligible access expenditures that exceed \$250 but do not exceed \$10,000.

Form [8826](#), *Disabled Access Credit*, is used by eligible small businesses to claim the 50 percent credit for eligible access expenditures to comply with the requirements under the Americans with Disabilities Act of 1990 (Public Law 101-336). The credit is part of the general business credit. For purposes of the credit, an eligible small business is any business or person that:

- o 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 year, **and**
- o Elects (by filing Form 8826) to claim the disabled access credit for the tax year.

Form 8826 is required to be filed with the corporate tax return or Form 1040, Schedule C or C-EZ when claiming the credit, on Form 3800, Part III, Line 1e, or Form 1120, Schedule J, Line 5c.

2. USE OF DATA

The IRS uses the information on the form to verify the credit claimed.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We are currently offering electronic filing for Form 8826.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available for use or adaptation from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

This form is designed to require from small businesses the minimum amount of data needed to claim the credit for expenditures paid or incurred to comply with requirements under the Americans with Disabilities Act of 1990.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

Section 44 of the Internal Revenue Code allows eligible small businesses to claim a credit of 50% of the eligible access expenditures that exceed \$250 but do not exceed \$10,000.

Failure to collect the information will prevent the Service from verifying the amount of the disabled access credit, outlined in section 44, and to verify that the expenses amounts paid or incurred by an eligible small business for the purpose of enabling such eligible small business to comply with applicable requirements under the Americans With Disabilities Act of 1990.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with Guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms. During these meetings, there is an opportunity for those attending to make comments regarding Form 8826.

In response to the Federal Register Notice dated March 22, 2017, (82 FR 14802), we received no comments during the comment period regarding Form 8826.

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 USC

6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the “Business Master File (BMF)” system and a Privacy Act System of Records notice (SORN) has been issued for this system under IRS 24.046-Customer Account Data Engine Business Master File. The Internal Revenue Service PIAs can be found at <http://www.treasury.gov/privacy/PIAs/Pages/default.aspx>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

<b>OMB Collectio n</b>	<b>Authority</b>	<b>Form</b>	<b>Annual Responses</b>	<b>Hours per Response</b>	<b>Total Burden</b>
IRS 1545- 1205	IRC 44	8826	17,422	5.11	89,027
	<b>IRS TOTAL</b>		<b>17,422</b>	<b>5.11</b>	<b>89,027</b>

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

To ensure more accuracy and consistency across its information collections, IRS is currently in the process of revising the methodology it uses to estimate burden and costs. Once this methodology is complete, IRS will update this information collection to reflect a more precise estimate of burden and costs.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

The primary cost to the government consists of the cost of printing this form. We estimate that the cost of printing Form 8826 is \$20,743.

15. REASONS FOR CHANGE IN BURDEN

There is no change in the paperwork burden previously approved by OMB. We are making this submission to renew the OMB approval.

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

We believe that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the regulation sunsets as of the expiration date. Taxpayers are not likely to be aware that the Service intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTION TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.

**Note:** The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.