



4830-01-p

**DEPARTMENT OF THE TREASURY**

**Internal Revenue Service**

**Proposed Collection; Comment Request for Disabled Access Credit**

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning the disabled access credit.

**DATES:** Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Direct all written comments to Paul Adams, Internal Revenue Service, room 6526, 1111 Constitution Avenue NW, Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for copies of the form and instructions should be directed to Sara Covington, at Internal Revenue Service, room 6526, 1111 Constitution Avenue

NW, Washington, DC 20224, or at (737) 800-6149, or through the internet at **Sara.L.Covington@irs.gov**.

**SUPPLEMENTARY INFORMATION:**

Title: Disabled Access Credit.

OMB Number: 1545-1205.

Form Number: Form 8826.

Abstract: Internal Revenue Code section 44. allows eligible small businesses to claim a credit of 50% of the eligible access expenditures that exceeds \$250 but do not exceed \$10,000. Form 8826, Disabled Access Credit, is used by eligible small businesses to claim the 50 percent credit eligible access expenditures to comply with the requirements under the Americans with Disabilities Act of 1990. The credit is part of the general business credit. Form 8826 is used to figure the credit and the tax liability limit.

Current Actions: There are no changes being made to the form at this time. This request is for renewal purposes only.

Type of Review: Extension of a currently approved collection.

Affected Pubic: Business or other for-profit organizations, farms.

Estimated Number of Respondents: 4,759.

Estimated Time Per Respondent: 5 hrs., 7 minutes.

Estimated Total Annual Burden Hours: 24,366.

The following paragraph applies to all of the collections of information covered by this notice:

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.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the

functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: September 02, 2020.

**Sara L. Covington,**

*IRS, Tax Analyst.*

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