

ESTIMATE - PENDING CPA CONFIRMATION

IRS Form 8826

Disabled Access Credit (IRC §44)

Tax Year: 2025

Filing entity: Sample Bistro Group LLC (SAMPLE DATA)

EIN: 99-0001234

Generated: Feb 10, 2026

Figures below are mapped to the official line numbers. Blank lines are completed by you or your CPA.

FILING SUMMARY

Disabled Access Credit (IRC §44)

How to file: enter on Form 8826 line 8 -> Form 3800, Part III, line 1e

\$2,500

ESTIMATE ONLY - NOT TAX ADVICE. P.A.I.D. is a software calculation tool, not a CPA, tax preparer, or law firm, and does not prepare, sign, or file returns. Figures are automated estimates from the data you provided and must be independently reviewed, verified, and filed by your own licensed tax professional. No accountant-client relationship is created. No credit is guaranteed.

Eligibility - Statutory Gates

Each controlling bright-line test, with the authority cited. All must hold.

1. Eligible small business

Per attestation & payroll

Prior-year gross receipts $\leq$ \$1,000,000 OR no more than 30 full-time employees.

Authority: IRC §44(b)

2. Eligible access expenditures

Per attestation

Amounts paid to comply with the ADA - removing barriers, interpreters/readers, accessible materials, or equipment.

Authority: IRC §44(c)

3. 50% of \$250-\$10,250 band

Applied

Credit = 50% of eligible expenditures over \$250 and up to \$10,250 (maximum credit \$5,000).

Authority: IRC §44(a)

4. No double benefit

CPA coordinates

Expenditures used for the §44 credit are coordinated with the §190 barrier-removal deduction - not both for the same dollars.

Authority: IRC §44(d)(7); §190

Source Data & Traceability

Data provenance: Computed from the payroll register the taxpayer uploaded (ADP Excel/CSV) or the figures they entered. Figures are machine-generated with no manual overrides; P.A.I.D. has not audited or independently confirmed the underlying data.

1	Total eligible access expenditures (capped at the \$10,250 statutory ceiling)	\$5,250
2	Minimum amount	\$250
3	Subtract line 2 from line 1 (if zero or less, -0-)	\$5,000
4	Maximum amount	\$10,000
5	Enter the smaller of line 3 or line 4	\$5,000
6	Multiply line 5 by 50% (0.50)	\$2,500
7	Disabled access credit from partnerships and S corporations	

Estimate generated free of charge. The success fee applies only after your CPA files and you mark the credit as filed/received.

Blank lines (and any worksheet-only lines) are completed by you or your CPA on the official IRS form. P.A.I.D. computes the lines it can from your payroll/financial data.

Limitations & Interactions

- Annual cap: maximum credit is \$5,000 (50% of the \$250-\$10,250 band) per year.
- Section 190 coordination: the same expenditures cannot feed both the §44 credit and the §190 deduction.
- Expenditures must meet ADA accessibility standards to qualify.
- General Business Credit limitation: this credit is a component of the GBC (IRC §38) and is limited by tax liability; unused amounts generally carry back 1 year and forward 20 (IRC §39). Pass-through entities flow the credit to owners via Schedule K-1.

Assumptions - Confirm Before Filing

Each figure rests on the assumptions below. If any is false, the credit changes - confirm each before filing.

- The expenditures entered are ADA-barrier-removal costs (not general renovation or new construction) - P.A.I.D. cannot confirm ADA-eligibility from your data.
- The business meets the size test (prior-year gross receipts ≤ \$1,000,000 OR ≤ 30 full-time employees).
- The same dollars are not also being deducted under the §190 architectural-barrier-removal deduction.

Responsibility Delineation

P.A.I.D. (software)

Computed the credit and assembled this packet from the payroll register the taxpayer uploaded (or the figures they entered). P.A.I.D. does not issue a tax opinion, attest to eligibility, or sign the return.

The taxpayer

Attests to the accuracy and completeness of the underlying facts - hours, wages, reported tips, premiums, plan, expenditure, and entity information.

The reviewing CPA of record

Independently reviews this packet, applies professional judgment, and is solely responsible for the decision to claim the credit and for signing the return.

Reliance by tax professionals: This packet is a software-generated estimate prepared from client-supplied data and is not a tax opinion. It is not intended to be relied upon by any tax professional as a substitute for that professional's own due diligence under Treasury Department Circular 230, including §10.22 (diligence as to accuracy) and §10.37 (requirements for written advice). The reviewing tax professional remains solely responsible for verifying all eligibility conditions, figures, and computations against source records and applicable law before preparing, signing, or filing any return.

Verify Before Filing

Open items P.A.I.D. cannot confirm from the data. Verify each against source records before filing.

- [] Each expenditure is an eligible ADA access expense, with an invoice tying it to a barrier-removal category (IRC §44(c)).
- [] The small-business size test, from prior-year gross-receipts or full-time-employee records.
- [] Coordination with the §190 deduction so the same dollars are not claimed twice.

Workpaper Appendix

- Appendix A - Access-expenditure invoices & ADA documentation (attach)
- Appendix B - Prior-year gross receipts / FTE eligibility (attach)
- Appendix C - Draft Form 8826 (the line mapping in this packet)
- Appendix D - Authority excerpts: IRC §44, §190, Form 8826 instructions

Record-Retention Guide

- Keep the records that substantiate this credit for as long as they are material - in practice, at least 3 years after the return is filed (4 years for employment-tax records). IRC §6001; Treas. Reg. 1.6001-1.
- Retain the source payroll register / financial export this estimate was built from, plus the filed return and the supporting IRS forms in this packet.

- Keep the access-expenditure invoices with an ADA-purpose note per line, and the prior-year gross-receipts or full-time-employee evidence for the size test.

Important Notices

1. No professional relationship. P.A.I.D. is software. Receiving this packet does not create an accountant-client, attorney-client, or other professional or fiduciary relationship.
2. Estimates, not advice. Every figure is an automated estimate generated from data you supplied. It is informational only and is not tax, legal, accounting, or financial advice.
3. Your responsibility for accuracy. You are solely responsible for the accuracy and completeness of the data provided and for maintaining the records required to substantiate any credit claimed.
4. Independent CPA verification required. This packet is intended to be reviewed by your own licensed tax professional, who must independently verify every eligibility condition, figure, and computation against source records before any return is prepared, signed, or filed. P.A.I.D. does not prepare, sign, or file returns.
5. No guarantee of credit. Eligibility for and the amount of any credit depend on facts, law, and IRS or state determinations outside P.A.I.D.'s control. No estimated amount is guaranteed to be allowed or realized.
6. Data handling & privacy. This packet contains no employee names or Social Security numbers; individuals are referenced by anonymized labels. Treat it as confidential tax information; transmit it securely (e.g. encrypted download), not as an open email attachment.

Eligibility Attestation

- §44: the access expenditures are eligible ADA expenses actually incurred.

Attested by owner@samplebistro.example on 2026-02-10 from IP 203.0.113.42.