

# Federal Tax Incentives for Businesses

11% of New Yorkers have identified as having a disability. To help businesses welcome this untapped market, the federal government provides two tax incentives to business to cover the costs of making access improvements for customers with disabilities.

## Tax Credit

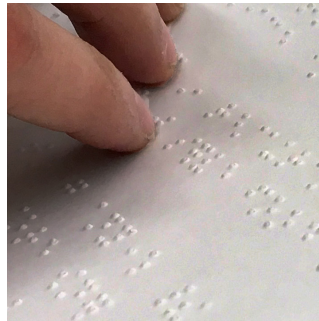
Small businesses with 30 or fewer employees or total revenues of \$1 million or less in the previous tax year who remove access barriers from their facilities, provide accessible services or take other steps to improve accessibility for customers with disabilities can use the Disabled Access Credit (IRS Code Section 44). Eligible small businesses may take a credit of up to \$5,000 (one-half of eligible expenses up to \$10,250 with no credit for the first \$250) to offset their costs for access improvements.

## Examples include:

### Provision of communication services



Large Print



Braille



Audio

### Barrier removal



Widening doors



Building a Ramp



Installing a lift



Making Toilet Rooms Accessible



## Provision of accessibility services

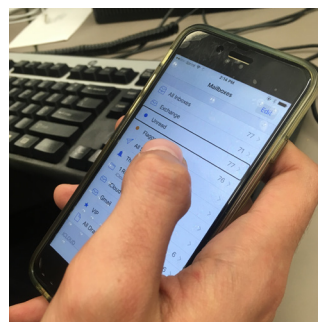
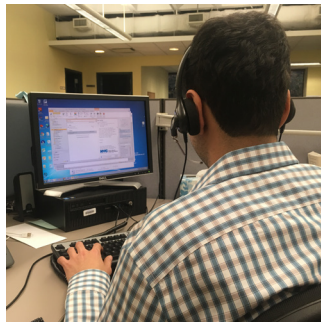


Sign Language Interpreter



CART Transcriber

## Modification of equipment



Screenreader Technology

## Tax Deduction

Businesses of all sizes may take a tax deduction of up to \$15,000 for removing access barriers to individuals with disabilities or seniors in their facilities and vehicles (IRS Code Section 190). Barrier removal could include widening doors, building a ramp, installing a lift, making toilet rooms accessible, installing an Induction Loop system or other assistive listening system, or installing an automatic door.

Note: these two incentives can be used together by eligible businesses if the expenditures qualify under both incentives.

For more information or to obtain Form 8826 (Disabled Access Credit) and Publication 535 (Business Expenses Tax Deduction) visit the IRS website at [www.irs.gov](http://www.irs.gov) or call 800-829-3676 (voice); 800-829-4059 (TTY).

