

DISABLED ACCESS TAX CREDIT

January 20,2025

Who does this apply to?

Eligible small businesses who had gross receipts of the preceding tax year that did not exceed \$1 million or had no more than 30 full-time employees during the preceding tax year, and elects to claim the disabled access credit for the tax year.

What expenditures qualify?

Expenditures are amounts paid or incurred by the eligible small business to comply with applicable requirements under the Americans With Disabilities Act of 1990. Reasonable and necessary eligible expenditures can include amounts:

1. To remove barriers that prevent a business from being accessible to or usable by individuals with disabilities;
2. To provide qualified interpreters or other methods of making audio materials available to hearing-impaired individuals;
3. To provide qualified readers, taped texts, and other methods of making visual materials available to individuals with visual impairments; or
4. To acquire or modify equipment or devices for individuals with disabilities.

Where is this credit claimed?

Use Form 8826 to claim this general business tax credit. Partnerships and S corporations are to report this amount on Schedule K; all others are to report this amount on Form 3800, Part III, line 1e.

When is this credit claimed?

This credit is included with the annual tax return filing of the eligible small business.

How much of a tax credit is available?

A maximum tax credit of \$5,000 is available.