



Disabled Access Tax Incentives

Your business may qualify for ***Disabled Access Tax Incentives*** for the provision of communication access services. As a business providing an accommodation to a patient or person with a disability, your business may be eligible for tax a credit or deduction. Congress has arranged two types of tax incentive for businesses to assist in offsetting the costs of providing access as mandated by the ADA. Section 44 of the IRS Code allows a **tax credit** for small businesses and Section 190 of the IRS Code allows a **tax deduction** for all businesses.

Tax Credit

The tax credit is available for businesses with annual revenues of \$1,000,000 or less, or 30 or less full-time employees. The tax credit is for 50% of expenditures for providing access in a given year up to \$10,250, which equates to a maximum tax credit of \$5,000. This includes the cost of providing sign language interpreting services for customers.

Tax Deduction

The tax deduction is available to all businesses with a maximum deduction of \$15,000 annually.

- For more information on these tax incentives: www.ada.gov/reachingout/lesson81.htm
- To contact the Department of Justice's ADA Information line: 1-800-514-0301
- Tax credit forms can be found at: www.irs.gov/pub/irs-pdf/f8826.pdf
- Please contact your accountant for more information about the Disabled Access Credit

Contact ISLE for Your Communication Access Needs

President: Tamar Lani, MBA, CI, CT, NIC, SC:L
Vice President: Susan Kroe-Unabia, CI, CT
Website: www.isleinterpret.com

Email: info@isleinterpret.com
Oahu Phone & Text: 808-445-9125
Toll-free Phone & Fax: 855-475-3874

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WOEDSB (Woman Owned Economically Disadvantaged Small Business)