

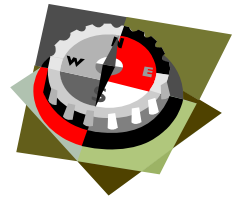


THE DPN ADVANTAGE

A Monthly Newsletter from the Disability Program Navigator

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Up & Coming

To All of the Diligent Readers out there:

I would like to take this opportunity to thank all of those who send their quote's, comments, suggestions and questions, in order to create a better and more informative newsletter. I would also like to invite those who I have not heard from to email me and let me hear your thoughts.

Any Questions
Please Contact your
Disability Program Navigator "DPN"
Toni Costales-Servin
(530) 822-5120 X 3052
tcostales-servin@ncen.org

"The Vision"

"There's nothing so rewarding as to make people realize they are worthwhile in this world."

Bob Anderson



Do you have a cartoon, a motivational thought or saying? Please share your encouragement and we will try to put it in the next issue. Send to the contact below.

Headliner

-Employer- Tax Incentives

Tax Incentives for Improving Accessibility

Two tax incentives are available to businesses to help cover the cost of making access improvements. The first is a tax credit that can be used for architectural adaptations, equipment acquisitions, and services. The second is a tax deduction that can be used for architectural or transportation adaptations.

Tax Credit

The tax credit was created in 1990 specifically to help small businesses cover ADA-related eligible access expenditures. A business that for the previous tax year had either revenues of \$1,000,000 or less or 30 or fewer full-time workers may take advantage of this credit. The credit can be used to cover a variety of expenditures, including:

- provision of readers for customers or employees with visual disabilities
- provision of sign language interpreters
- purchase of adaptive equipment
- production of accessible formats of printed materials (i.e., Braille, large print, audio tape, computer diskette)
- removal of architectural barriers in facilities or vehicles (alterations must comply with applicable accessibility standards)

Note that the credit can be used only for adaptations to existing facilities that are required to comply with the ADA.

The amount of the tax credit is equal to 50% of the eligible access expenditures in a year, up to a maximum expenditure of \$10,250. There is no credit for the first \$250 of expenditures. The maximum tax credit, therefore, is \$5,000.

Tax Deduction

The tax deduction is a maximum of \$15,000 per year. A business (including active ownership of an apartment building) of any size may use this deduction for the removal of architectural or transportation barriers. The renovations must comply with applicable accessibility standards. Small businesses can use these incentives in combination if the expenditures incurred qualify.

Ask the Experts



QUESTION:

"Where can I find out more information on Tax Incentives?"

Answer:

Resources

- 1) Your Personal Accountant:
- 2) The EDD website:
<http://www.edd.ca.gov/wotcerqd.htm>
- 3) The IRS website:
<http://www.irs.gov/>
- 4) The Department of Labor website:
<http://www.uses.dole.ta.gov/wotcdata.asp>

Got Internet?

Useful Web Sites

The Job Accommodation Network "JAN"

<http://janweb.icdi.wvu.edu>

A free consulting service designed to increase the employability of people with disabilities by: 1) providing individualized worksite accommodations solutions, 2) providing technical assistance regarding the ADA and other disability related legislation, and 3) educating callers about self-employment options.