



# TAX INCENTIVES

TAX INCENTIVES are available to encourage compliance with the Americans with Disabilities Act (ADA). This chart includes the Federal tax incentives and encourages you to inquire whether your state offers similar incentives. Unfortunately, many business owners and employers are unaware that these incentives exist. Make sure your business takes advantage of these valuable incentives!

**quick  
tips**

Name	Code / Publication	Eligibility	Purpose / Examples	Amount
Architectural / Transportation Tax Deduction	Code: Section 190: Barrier Removal IRS Publication: 535, Chapter 7	All businesses	Removal of physical, structural, and transportation barriers Ex: widening doors, building ramps, modifying vehicles	Max = \$15,000
Small Business Tax Credit	Code: Section 44: Disabled Access Credit IRS Form 8826	Small businesses	Most expenses to comply with the ADA, including barrier removal, providing auxiliary aids/services, and accommodating employees Ex: Providing sign language interpreters, creating Braille documents, building ramps	50% between \$250 & \$10,250 Max = \$5,000
State Tax Credits	States often offer additional tax incentives. Please contact your state tax office or your regional ADA National Network Center to learn more about these state-wide incentives.			

**ADA National Network ■ 1-800-949-4232 V/TTY ■ [adata.org](http://adata.org)**