

**ESBLN** Eastern Shore Business Leadership Network  
Putting Ability to Work [www.esbln.org](http://www.esbln.org)

By Jackie Gast, Director

Well, tax forms are coming in and it will be March 15 (corporate tax day) or April 15 before we know it. There are three federal tax incentives as well as state incentives you, as a business, may be eligible for if you have made changes to comply with the ADA (Americans with Disabilities Act) or made the changes simply to get more customers or employees in the door.

All businesses can take a maximum deduction of \$15,000 if you have removed a physical, structural or transportation barrier. For example, you widened your doorway to at least 32 inches making sure there is at least 18 inches of clear wall space on the pull side of the door next to the handle and you altered your threshold edge to be less than ¼ inch high or, if beveled, no more than ¾ inches high. If so, you can deduct the cost of making those changes. Another example is if you installed ramps or modified vehicles to transport people or students with disabilities. Find more information under Code: Section 190, Barrier Removal Forms 907 & 535 on web site [www.irs.gov](http://www.irs.gov).

Employers can also enjoy a Work Opportunity Tax Credit (Form 5884) up to \$2,400 for employing certain SSI recipients and vocational rehabilitation referrals. Added this year, are persons who were displaced from their main home as a result of Hurricane Katrina, and were hired beginning August 28, 2005, and ending on December 31, 2005, for a job located outside the core disaster area.

In addition, Maryland offers a tax credit for wages when employing people with disabilities for up to two years as well as credits to employers for employer paid child care and transportation costs. For more information contact [www.dors.state.md.us](http://www.dors.state.md.us) and look for MDETC, Maryland Disability Employment Tax Credit.

If you are a small employer, one that has 30 or fewer employees OR \$1,000,000 or less in gross receipts from the previous year, a Small Business Tax Credit (Code 44, Disabled Access Credit, Form 8826) may be available to you up to \$5,000. Expenses eligible include providing sign language interpreters, creating Braille documents and building ramps.

Be sure to consult your accountant to see if you qualify for these incentives.

And, if you have not yet made any of the above accommodations, you may be missing out on some super employees as well as quite a significant consumer market. In addition to helping people with disabilities, the above changes help the general population as well including parents with strollers, delivery people with hand carts, and people with temporary injuries. Also, more times than not, able bodied relatives of people with disabilities will quietly boycott a business if it is not accessible to their relative whether their relative is there or not. With the above reimbursements in the form of tax credits and deductions, why not make the changes and become accessible to all?

07 Feb tax and fin