

**Tax Credits/Deductions** source: ADA & IT [www.adainfo.org](http://www.adainfo.org) (800) 949-4232

Name	Code/Form	Eligibility	Purpose/Examples	Amount
Architectural/ Transportation Tax Deduction	Code: Section 190, Barrier Removal Forms: 907 & 535	All Businesses	Removal of physical, structural, and transportation barriers. Ex. Widening doors, building ramps, modifying vehicles	Max = 15,000
Small Business Tax Credit	Code: 44 Disabled Access Credit: Form 8826	Small Businesses	Most expenses to comply with the ADA, including barrier removal, providing auxiliary aids/services, accommodating employees. Ex. Creating Braille documents, building ramps.	50% between \$250 & \$10,250  Max = \$5,000
Work Opportunity Credit	Form: 5884	Employers	This credit encourages employment of certain targeted groups, including SSI recipients and vocational rehabilitation referrals	Max = \$2,400
Maryland Tax Credit  See below	Form 500CR	Sole proprietorships, corporations, tax-exempt nonprofit organizations and pass-through entities, such as partnerships, subchapter S corporations, limited liability companies and business trusts	Wages, child care, transportation	Year 1 Max = \$1,800 wages Max = \$600 for child care or transportation  Year 2 Max = \$1,200 Max \$500 child care or transportation (see below)
Virginia Tax Subtraction	Code of Virginia Section 58.1- 322 [C] [6] Schedule ADJ	All businesses	For wages that were not deductible on the federal return  (See below)	Varies