

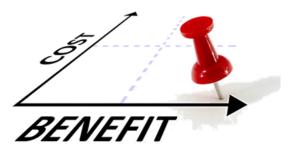
# **Tax Incentives**

# **Disabled Access Credit**

- Non-refundable credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities.
- Eligible small business is one that earned \$1 million or less or had no more than 30 full time employees in the previous year; they may take the credit each and every year they incur access expenditures.

### **Barrier Removal Tax Deduction**

- Encourages businesses of any size to remove architectural and transportation barriers to the mobility of persons with disabilities and the elderly.
- Businesses may claim a deduction of up to \$15,000
   a year for qualified expenses for items that normally
   must be capitalized.



 Businesses may use the Disabled Tax Credit and the architectural/transportation tax deduction together in the same tax year, if the expenses meet the requirements of both sections. To use both, the deduction is equal to the difference between the total expenditures and the amount of the credit claimed.

#### Work Opportunity Tax Credit

• The credit provides employers incentives to hire qualified individuals from these target groups. The maximum tax credit ranges from \$1,200 to \$9,600, depending on the employee hired and the length of employment. The credit is available to employers for hiring individuals from certain target groups who have consistently faced significant barriers to employment. This includes people with disabilities and veterans.

## **Get in Touch**

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