



Tax Incentives for Making Accessibility Improvements

Name	Code/Form	Eligibility	Purpose/ Explanation	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 and services, and accommodating employees.	50% between \$250 & \$10,250 Max = \$5,000
Work Opportunity Tax Credit (WOTC)	Form: 5884		This credit encourages employment of certain targeted groups, including SSI recipients and vocational rehabilitation referrals.	Max = \$2,400
State Tax Credits	States often offer additional tax incentives. Please contact your state tax office or the Rocky Mountain ADA Center using our Technical Assistance Form or (800) 949-4232 to learn more about these state-wide incentives.			