

Division of Taxation
DISABLED ACCESS CREDIT
 R.I.G.L. 44-54

NAME	
ADDRESS	
CITY	STATE ZIP CODE
FEDERAL EMPLOYER IDENTIFICATION NUMBER	TAX YEAR ENDING

1. Total eligible access expenses incurred (see instructions).....	1.		
2. Multiply line 1 times 10% (0.0100).....	2.		
3. Maximum credit amount.....	3.	\$1,000.00	
4. Disabled Access Credit amount - enter the smaller of line 2 or 3 here and on Form RI-1120C, page 2, Schedule D, line 14N or Form RI T-72, page 1, Schedule B, line 2.	4.		

Purpose of Form

To allow a credit to a small business taxpayer that pays or incurs expenses to provide access to persons with disabilities.

Definitions

“Small business” means one that for the preceding year had thirty (30) or fewer full-time employees, or had one million dollars (\$1,000,000) or less in gross receipts.

“Full-time employee” means one employed at least thirty (30) hours a week for twenty (20) or more calendar weeks in the preceding year.

“Federal or state laws protecting the rights of persons with disabilities” includes but is not limited to the: Americans with Disabilities Act of 1990, 42 U.S.C. § 12101 et. seq.; Title V of the Rehabilitation Act of 1973, 29 U.S.C. § 794; Declaration of Certain Constitutional Rights and Principles – Discrimination, R.I. Const. art. 1, § 2; Civil Rights of People with Disabilities, chapter 87 of title 42; Open Meeting Handicapped Accessibility for persons with disabilities, § 42-46-13; Access for persons with disabilities, § 37-8-15; and AIDS Discrimination Prohibited, § 23-6.3-11.

“Amount expended” means the actual sum of money spent.

Eligible Access Expenditures

- Eligible access expenditures include amounts expended for:
- 1) Removing architectural, communication, physical, or transportation barriers;
 - 2) Providing qualified interpreters or other effective methods of delivering aurally delivered materials to persons with hearing impairments;
 - 3) Providing readers, tapes or other effective means of making visually delivered materials available to persons with visual impairments;

- 4) Providing job coaches or other effective methods of supporting workers with severe impairments in competitive employment;
- 5) Providing specialized transportation services to employees or customers with mobility impairments;
- 6) Buying or modifying equipment for persons with disabilities; and
- 7) Providing similar services, modifications, material or equipment for persons with disabilities.

Using the Credit

This credit may be used against the tax imposed by § 44-11-Business Corporation Tax and § 44-13 - Public Service Corporation Tax.

If filing Form RI-1120C, enter the amount from line 4 above on page 2, Schedule D, line 14N and enter #8826 on the line provided. Attach a copy of Form RI 8826 to your return.

If filing Form RI T-72, enter the amount from line 4 above on page 1, Schedule B, line 2. Attach a copy of Form RI 8826 to your return.

Carry Forward Provisions

This credit may only be used in the year in which the eligible access expenditures were incurred.