

Form RI-8826

Disabled Access Credit RIGL §44-54

Name	Federal employer identification number	For the period ending:

1 Total eligible access expenses incurred (see instructions)	1		
2 Multiply line 1 by 10% (0.1000).....	2		
3 Maximum credit amount	3	\$1,000	00
4 Disabled Access Credit amount. Enter the smaller of line 2 or line 3 here and on the applicable line on Schedule B-CR.....	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.

Maximum Credit:

The credit is equal to ten percent (10%) of the total amount expended in the state of Rhode Island during the taxable year, but in no event shall the credit exceed the sum of one thousand dollars (\$1,000.00)

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.

Enter the amount from line 4 above on Business Entity Credit Schedule B - CR, line 17 **"RI-8826 - Disabled Access Credit"**

Attach a copy of Schedule B-CR and 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.