

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.	<b>\$1,000.00</b>	
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.