

Disabled Access Credit for Small Business

A tax credit of up to \$1,000 is available to small businesses that incur expenses in complying with federal or state laws protecting the rights of persons with disabilities. The credit is equal to 10% of the total amount expended up for removing architectural, communication, physical, or transportation barriers; providing qualified interpreters or other effective methods of delivering aurally delivered materials to persons with hearing impairments; providing readers, tapes, or other effective means of making visually delivered materials available to persons with visual impairments; providing job coaches or other effective means of supporting workers with severe impairments in competitive employment; providing specialized transportation services to employees or customers with mobility impairments; buying or modifying equipment for persons with disabilities; and providing similar services, modifications, material or equipment for persons with disabilities. A "small business" is one that, for the preceding year, had 30 or fewer full-time employees, or had \$1 million or less in gross receipts.

- [Tax Division Regulation](#)
- [RI General Law](#)