

HELPFUL HINTS

Tax Tips For Americans With Disabilities

(NAPSA)—You don't have to be disabled to be touched by disability. The diverse community of people who have a disability or care about those who do is made up of mothers and models, surfers and surgeons, babies and baby boomers.



Dr. Glen House,
the founder of
Disaboom.com

According to a recent census, there are nearly 50 million Americans with disabilities, and due to the advancing age of baby boomers and veterans returning from the war, that number is expected to grow. Many of these disabled Americans

may have special considerations when filing taxes.

To help, Disaboom.com, a networking site for disabled people and anyone who cares about them, founded by Dr. Glen House, offers these tax tips:

1. Like anyone, someone disabled must file a return. Fortunately, the Internal Revenue Service (IRS) prefers the Electronic Federal Tax Payment System, which may get you a refund, if due, sooner.

2. Early-bird e-filers may need to be patient. Thanks to a last-minute move by Congress, it's likely the IRS will need to delay processing returns and refunds.

3. You may take the Credit for the Elderly or the Disabled if you're 65 or older by Dec. 31 or retired on permanent/total disability. It's a dollar-for-dollar tax reduction, up to \$1,125 on Adjusted Gross Income.

4. If you run a business, there are incentives to help the disabled:

- Deduction for removing barriers to disabled people.
- Disabled access credit for an eligible small business.
- Work opportunity credit incentive to hire people from targeted groups that have a particularly high jobless rate; people with physical or mental disabilities.

5. If you're an employee with a physical or mental disability that functionally limits your employment or a physical or mental impairment that substantially limits one or more of your major life activities, you may be able to claim impairment-related work expenses. These are your allowable business expenses for attendant care at your workplace and other expenses in connection with your workplace that are necessary for you to work.

6. If you have impairment-related work expenses, complete Form 2106 or Form 2106-EZ and attach it to Form 1040. Generally, employee business expenses are subject to a 2-percent-of-adjusted-gross-income limit. Impairment-related work expenses aren't subject to the 2 percent limit.

7. Have problems with the IRS? Contact the Taxpayer Advocate Service. It's free, confidential, tailored and available for businesses and individuals. Call (877) 777-4778 (TTY/TTD 800-829-4059). If you're unable to complete your return due to disability, you may get help from the IRS or the Volunteer Income Tax Assistance Program at www.irs.gov or www.Disaboom.com.