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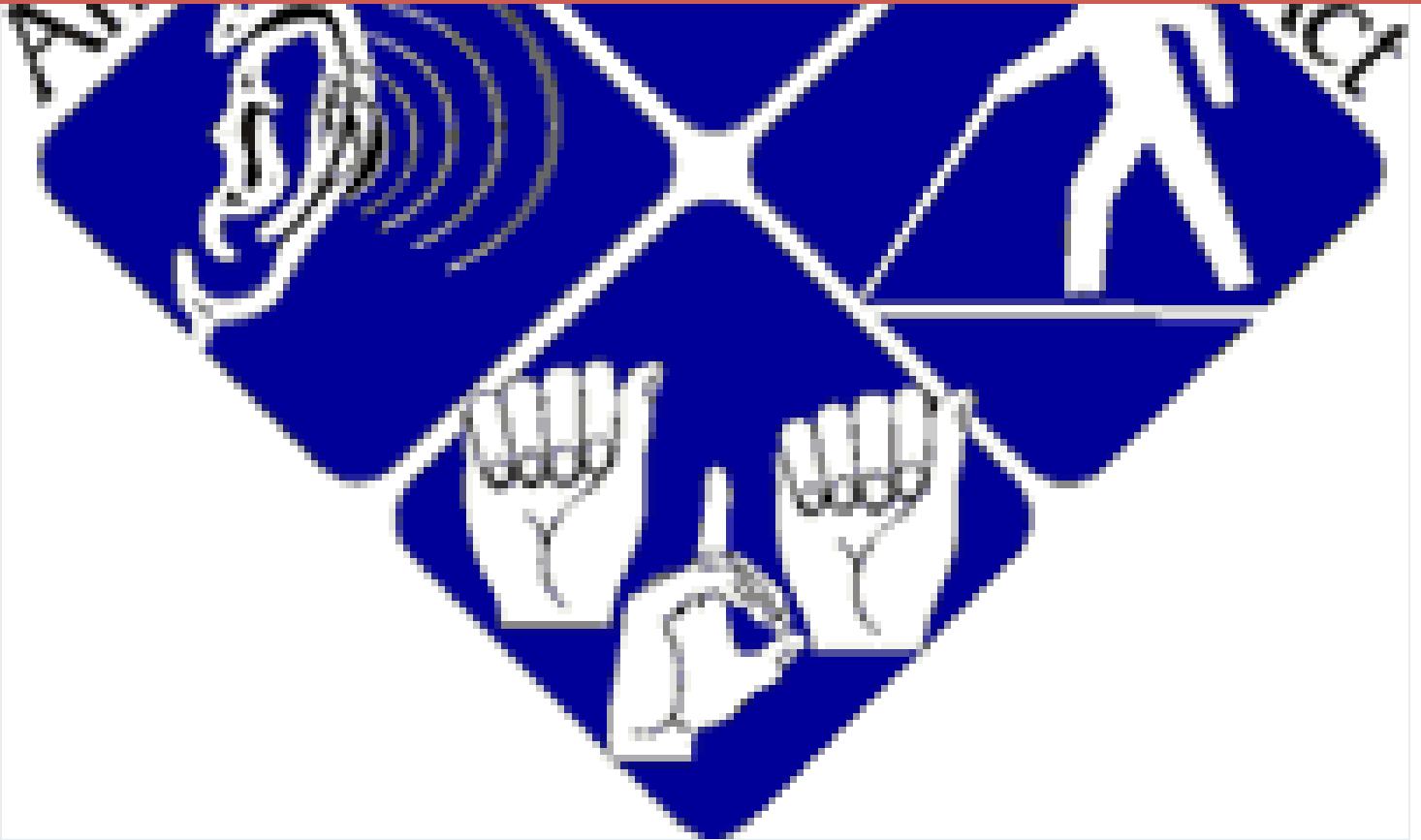
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Jul. 24, 2015

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Sunday, July 26th is the 25th anniversary of the Americans With Disabilities Act, and the Internal Revenue Service is marking the occasion by spotlighting a number of tax benefits and services that can help taxpayers with disabilities.

### **ABLE Accounts**

This new program was passed by Congress in December. Under the law, states can offer specially designed, tax-favored ABLE accounts to people with disabilities who became disabled before age 26. Recognizing the special financial burdens faced by families raising children with disabilities, ABLE accounts are designed to enable people with disabilities and their families to save for and pay for disability-related expenses.

Any state can offer its residents the option of setting up one of these ABLE accounts,

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EITC, the IRS estimates that as many as 1.5 million others miss out on it each year because they fail to file a federal income tax return.

But there's still time to get the EITC. Generally, eligible taxpayers can still file a return claiming the credit for tax year 2012, 2013 or 2014. People can see if they qualify by visiting IRS.gov and answering a few questions using the EITC Assistant.

Another credit, the credit for child and dependent care expenses, can help working taxpayers paying the cost of caring for a spouse or dependent who is physically or mentally unable to care for themselves. Use Form 2441 to claim the credit. For further details, see Publication 503.

### **Deductions Available**

Taxpayers with disabilities can deduct various impairment related work expenses on their federal income tax return. Both employees and self-employed individuals may qualify.

In addition, various unreimbursed disability-related expenses qualify as deductible medical expenses. However, to get a tax benefit, an eligible taxpayer must itemize their deductions on Schedule A, and their total medical expenses must exceed 10 percent of their adjusted gross income (7.5 percent for taxpayers who are at least age 65). Eligible expenses include:

- Artificial limbs, contact lenses, eyeglasses and hearing aids
- Cost and repair of special telephone equipment for people who are deaf or hard of hearing
- Cost and maintenance of a wheelchair
- Cost and care of a guide dog or service animal
- Within limits, premiums for qualified long-term care insurance.

For a detailed list of qualifying medical expenses, see Publication 502.

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Year round, the IRS also offers a variety of helpful resources through the Accessibility link on IRS.gov. These include accessible IRS forms, instructions and publications that can be downloaded or viewed online in text-only format, Braille-ready files, browser-friendly HTML, accessible PDF, large print and ePub for mobile devices. The IRS has also produced 100 YouTube videos in American Sign Language on topics ranging from the Taxpayer Bill of Rights to the EITC. In addition, taxpayers can request reasonable accommodations for services in any federally funded or federally assisted tax program or facility.

Income Tax • IRS

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