request for Publications

All of the following forms and publications are available electronically from the Internal Revenue Service at www.irs.gov.

For a free paper copy of any listed form or publication, please call 1-800-829-3676 (1-800-TAX-FORM). For additional questions about these credits and benefits you can call 1-800-829-1040.

If you use TTY/TDD equipment, call 1-800-829-4059 to order forms and publications and to ask tax questions.

Publication 907, Tax Highlights for Persons with Disabilities
Publication 501, Exemptions, Standard Deduction, and Filing Information
Publication 535, Business Expenses
Publication 525, Taxable and Nontaxable Income
Publication 529, Miscellaneous Deductions
Publication 524, Credit for the Elderly or the Disabled
Publication 502, Medical and Dental Expenses (including Health Coverage Tax Credit)
Form 8839, Qualified Adoption Expenses
Publication 596, Earned Income Credit (EIC)
Publication 503, Child and Dependent Care Expenses
Form 8826, Disabled Access Credit
Form 3800, General Business Credit
Form 8884, Work Opportunity Credit
Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits

FREE TAX RETURN ASSISTANCE
Volunteer Income Tax Assistance (VITA) Sites offer free tax return preparation to individuals having low to moderate income. Call 1-800-829-1040 (TTY/TDD call 1-800-829-4059) for a VITA site near you.

A series of informational publications designed to educate taxpayers about the tax impact of significant life events.

living and working with Disabilities

Tax Benefits and Credits
Credit for the Elderly or Disabled: You may be entitled to the Credit for the Elderly or Disabled if you are
- 65 or older, or
- if you were under 65 at the end of the calendar year,
  - Permanently and totally disabled, and
  - You received taxable disability income, and
  - You have not reached mandatory retirement age.

See IRS Publication 524

Medical Expenditures: You may be able to deduct home improvements and additions that are added primarily for medical care. The cost of certain educational services and equipment as medical expenses are also allowable, as long as these expenses are made to alleviate your physical or mental condition. Examples of potentially qualifying improvements are the installation of ramps or an elevator; the extra costs for Braille books over regular printed editions; or amounts paid to purchase, train, and maintain a dog or other service animal for assisting blind, deaf, or physically disabled individuals.

See IRS Publication 522

Impairment-Related Work Expenses: If you have a physical or mental disability that limits your ability to function as an employee, you may be able to deduct as a miscellaneous deduction some of your work expenses related to your impairment. Some examples would be on-the-job attendant, a screen reader, or a sign language interpreter.

See IRS Publication 529

Adoption Credit: You may be able to claim a tax credit for expenses paid to adopt a child. The credit may increase if the expenses are for the adoption of a child with special needs.

See IRS Form 8839

Medical Expenditures: Special schooling for a child with a physical or mental disability or one needing psychiatric treatment may be deductible as a medical expense. This includes special instruction or training such as lip-reading, sign language, speech instruction, or Braille. (See also “Medical Expenditures” in the first section of this publication.)

See IRS Publication 502

Earned Income Tax Credit (EITC): the EITC is a refundable tax credit for working parents with low to moderate earnings. Those who qualify can reduce their federal tax liability, potentially receiving a refund. The age limitation rules that generally apply in determining a qualifying child for purposes of the EITC are waived if the child is permanently and totally disabled.

See IRS Publication 596

Child or Dependent Care Credit: If you pay someone to care for your dependent child or other qualifying person so that you can work or look for work, you may be able to claim a credit for those expenses. The age limitation rules that generally apply in determining a qualifying person for purposes of this credit are waived if the person is physically or mentally unable to care for him or herself.

See IRS Publication 503

As a Business Wishing to Accommodate Persons with Disabilities, you may qualify for some of the following tax credits and deductions. For more detailed information, please take a look at the IRS publications and forms referenced.

See IRS Form 5884, Form 3800, and Form 8850

Disability Access Credit: This credit provides employers with an incentive to hire persons from certain population groups having a particularly high unemployment rate or other special employment needs, such as Vocational Rehabilitation referrals.

See IRS Form 5884, Form 3800, and Form 8850

This publication presents basic information about existing tax credits and benefits that may be available to qualifying taxpayers with disabilities, parents of children with disabilities, and businesses or other entities wishing to accommodate persons with disabilities.

More detailed information on these topics can be found in IRS Publication 907, Tax Highlights for Persons with Disabilities, and in the other publications cited below.