



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

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Dear \_\_\_\_\_ :

This letter responds to your request for information dated March 3, 2012, regarding the disabled access credit under section 44 of the Internal Revenue Code.

Section 2.04 of Rev. Proc. 2012-1, 2012-1 I.R.B. 1, 7, provides that the Internal Revenue Service may issue an "information letter," the purpose of which is to call attention to a well-established interpretation or principle of tax law, without applying it to a specific set of facts. Accordingly, the following discussion is provided for general information purposes only and does not constitute a ruling.

Section 44 provides an income tax credit not to exceed \$5,000 to eligible small businesses for eligible access expenditures. An eligible small business may claim the disabled access credit only for eligible access expenditures paid or incurred by the eligible small business for the purpose of enabling the eligible small business to comply with applicable requirements under the Americans with Disabilities Act of 1990 (ADA). Amounts paid or incurred that are not required to comply with the ADA are not eligible for the disabled access credit.

This letter has called attention to certain general principles of tax law. It is intended for informational purposes only and does not constitute a ruling. If you have any additional questions, please contact our office at \_\_\_\_\_ .

Sincerely,

*/s/ Paul F. Handleman*

Paul F. Handleman  
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Office of Associate Chief Counsel  
(Passthroughs & Special Industries)