

The Americans with Disabilities Act

Your Personal Guide
to the Law
FOURTH EDITION

1990 • 2005

15
YEARS
of
ADA



Paralyzed Veterans of America

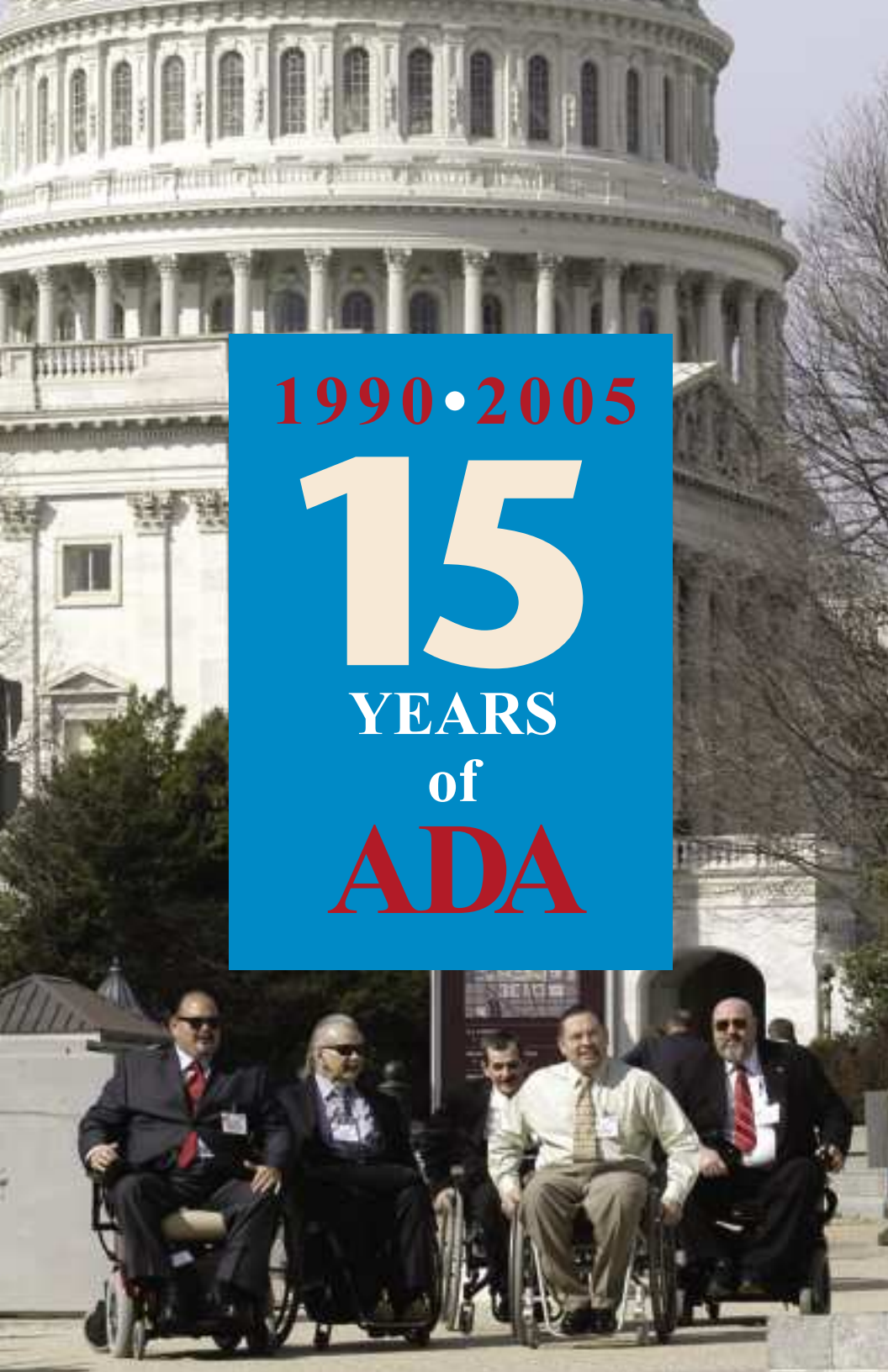
PVA

Mission Statement

The Paralyzed Veterans of America, a congressionally chartered veterans service organization founded in 1946, has developed a unique expertise on a wide variety of issues involving special needs of our members—veterans of the armed forces who have experienced spinal cord injury or dysfunction.

PVA will use that expertise to be the leading advocate for:

- Quality health care for our members,
- Research and education addressing spinal cord injury and dysfunction,
- Benefits available as a result of our members' military service,
- Civil rights and opportunities which maximize the independence of our members.



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ADA



In Loving Memory

It is rare to actually know a hero. We at the Paralyzed Veterans of America and in the disability community were so honored to know and work with such a man in Justin Dart, Jr. While it was indeed a nationwide movement that made the Americans with Disabilities Act (ADA) a reality, Justin was the heart of that movement. As a presidential appointee, and later a citizen activist, he went anywhere, met anyone, talked to everyone—he lived his beliefs of social justice and action for change.

Justin did not act alone. Time and again Justin stressed that these achievements were possible only through the work of hundreds of activists, colleagues, and friends. While he always credited his “fellow patriots,” his heart and soul was his wife, Yoshiko. Justin repeatedly introduced her as “the most magnificent human being” he ever knew. And, truly, Justin would not have been the person he was without Yoshiko, who continues the Dart legacy of steadfast advocacy.

On the 15th anniversary of the enactment of the ADA, we note that it has had successes and defeats. This country has not yet fulfilled its pledge of equality to Americans with disabilities.

Justin never stopped advocating for people with disabilities. We must again follow his lead, and not rest in our efforts to make the promise of the ADA a reality. In his final manifesto, delivered after his death, Justin urged us to continue the fight, stating, “Let my final actions thunder of love, solidarity, protest—of empowerment...I am with you. I love you. Lead on.”





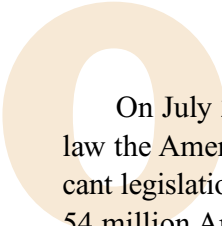
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An Overview of the Law and



Final Regulations



On July 26, 1990, President George H. Bush signed into law the Americans with Disabilities Act (ADA). This significant legislation extends civil rights protections to an estimated 54 million Americans with disabilities in much the same way that individuals are protected on the basis of race, color, sex, national origin, and religion. The ADA makes it illegal to discriminate on the basis of disability in the areas of employment, public services, public accommodations, transportation, and telecommunications.

The Paralyzed Veterans of America (PVA), along with hundreds of other major disability organizations, strongly supported the enactment of the ADA and helped shape the final regulations published in the summer of 1991. The statute and the final regulations provide the foundation upon which a society free of discrimination against people with disabilities is being built.

Under the ADA, people with disabilities cannot be denied employment just because they are disabled. In addition, thousands of restaurants, movie theaters, libraries, doctors' offices, parks, and other public accommodations have become more accessible to people with disabilities. Services provided by state and local governments have become more accessible as well.

Accessible public and private transportation services, including buses and trains, make it possible for people with disabilities to travel just about wherever and whenever they choose. The law also ensures that people with hearing or speech impairments have full access to our nation's telecommunications system. However, the ADA does not supercede any other federal, state, or local law that provides stronger protection for people with disabilities.

We have a continuing opportunity to work together—small-business owners, employers, transportation authorities, government officials, and disability groups—to improve compliance with the law. This pamphlet provides a general description of the law's provisions and an overview of the various titles contained in the ADA.

Judicial decisions over the past 13 years have affected applications and enforcement. Brief descriptions of Supreme Court decisions that interpret the ADA are footnoted in the text.

Who's Protected?

The ADA applies to all people with physical or mental impairments that substantially limit one or more major life activities. Such activities include walking, talking, hearing, seeing, breathing, learning, performing manual tasks, and caring for oneself. The law also applies to individuals who have a history of such an impairment as well as those who are perceived as having such an impairment. In some cases, people who have relationships or associate with individuals with disabilities are also protected.

Employment

The ADA prohibits discrimination against a qualified applicant/employee with a disability. This means that no employer covered by the ADA may discriminate on the basis of a person's disability in regard to job application procedures, hiring, advancement, compensation, training, and other terms, conditions, and privileges of employment. If an individual with a disability can perform the essential job functions, with or without a reasonable accommodation, the covered entity may not deny employment simply because of the person's disability.*

- Employment requirements affect all employers (except the federal government) with 15 or more employees. Employers with fewer than 15 employees are not required to comply.
- Employers must provide reasonable accommodations for qualified applicants or employees with disabilities, unless an undue hardship would result.
- Reasonable accommodations may include job restructuring, modified work schedules, acquisition or modification of equipment, the provision of readers or interpreters, and other accommodations.
- Applicants and employees with disabilities are not protected from personnel actions based on their use of illegal drugs.
- Religious organizations may give preference in employment to their own members and may require applicants and employees to conform to their religious tenets.

*Several Supreme Court decisions interpret the ADA's employment regulations; see page 12.

Public Services

The ADA extends anti-discrimination provisions contained in Section 504 of the Rehabilitation Act of 1973 to all services and activities of state and local governments whether or not those programs receive federal funds.

- Public entities must make reasonable modifications to rules, policies, or practices to permit people with disabilities to participate in services and activities.
- State and local governments may not provide services in separate or segregated settings when the services can be provided in integrated settings.
- Public entities must ensure that programs, services, or activities are accessible when viewed in their entirety.

Public Accommodations

The ADA mandates that no individual shall be discriminated against on the basis of disability “in the full and equal enjoyment of the goods, services, facilities, privileges, advantages or accommodations of any place of public accommodation.” Public accommodations, such as restaurants, private schools, shopping centers, banks, exercise facilities, and specified transportation terminals, must be accessible as required by the law.



- Modifications to policies or practices must be made where necessary to allow people with disabilities to enjoy the services of public accommodations.

- Physical barriers in existing facilities must be removed if removal is readily achievable (i.e., can be easily accomplished and carried out without much difficulty or expense).
- When alterations to primary function areas are made, they must be accessible. In addition, an accessible path of travel to the altered area (and the bathrooms, telephones, and drinking fountains serving that area) must be provided to the extent that the added accessibility costs are not disproportionate (in excess of 20 percent) to the overall cost of the alterations.
- All new construction in public accommodations and commercial facilities must be accessible. Elevators are generally not required in buildings under three stories or with fewer than 3,000 square feet per floor, unless the building is a shopping center, mall, health-care provider's office, or transportation terminal.

Transportation

The ADA's transportation provisions are covered in Titles II and III—transportation provided by public entities and by private entities. Generally, new vehicles purchased or leased after August 26, 1990, must be accessible to people with disabilities, including individuals who use wheelchairs.

- Transit authorities must provide comparable paratransit services to those individuals who are unable to use fixed-route bus services, unless an undue burden to the agency would result.
- Such entities as hotels that also offer transportation generally must provide equivalent transportation services for people with disabilities.

- Intercity rail and commuter rail systems must have at least one accessible car per train.
- Existing “key stations” in rapid rail, commuter rail, and light rail systems were to have been made accessible by 1993 unless certain extensions permitted by law were granted.
- Existing intercity rail stations (Amtrak) must be made accessible by July 26, 2010.
- Over-the-road-buses must provide an accessible bus with 48-hour notice.

Telecommunications

Companies offering telephone service to the general public must offer telephone relay services to individuals who use text telephones (TTYs) or similar devices. Since 1993, people with hearing or speech impairments must be able to communicate with someone who does not use a TTY.

Enforcement of the ADA

The ADA prohibits interference, coercion, intimidation, or retaliation against individuals exercising their rights under the law. The ADA does not supercede any other federal, state, or local law that provides stronger protection for people with disabilities.

- Individuals can file complaints with the attorney general, who may file lawsuits to stop discrimination and obtain monetary penalties.
- Individuals who believe they are victims of discrimination in employment must file a complaint with the Equal Employment Opportunity Commission (EEOC).
- The Department of Justice and the EEOC may initiate lawsuits against covered entities that violate the ADA.
- Individuals may bring private lawsuits to obtain court orders to stop discrimination. Only in cases of intentional employment discrimination by a private entity can compensatory damages be awarded.

Title I:

Employment



Regulations

Title I, the employment title of the Americans with Disabilities Act, prohibits discrimination by a covered entity against qualified people with disabilities. Employers are required to make reasonable accommodations for applicants or employees with disabilities. The ADA does not interfere with an employer's right to hire the best-qualified applicant. Further, the ADA does not impose affirmative action obligations.

General Rule

A covered entity may not discriminate against a qualified individual with a disability in any employment practice. The employer must make a reasonable accommodation that will allow the individual to perform the essential functions of a job, unless it causes an undue hardship for the employer.

What Is a Covered Entity?

- Private employers.
- State and local governments.
- Employment agencies.
- Labor organizations.
- Labor-management communities.

All employers with 15 or more employees were required to comply after July 26, 1994. Employers with fewer than 15 employees are not covered entities. State and local government employers regardless of size must comply.

Who Is Protected?

Title I protects qualified people with disabilities who can perform the essential functions of a job, with or without a reasonable accommodation.

Disability means a physical or mental impairment that substantially limits one or more major life activities, e.g., seeing, hearing, speaking, walking, learning, breathing, performing manual tasks, and caring for oneself.¹

Qualified means the applicant meets all the employer's requirements for the job, including education, employment history, experience, skills, licenses, and the ability to perform the essential functions of the job with or without a reasonable accommodation.²

Also protected from employment discrimination are people who have a history of a disability, those who are regarded as having a disability, and those who are discriminated against because of their association with people with disabilities.

¹The Supreme Court ruled that determinations of disability under the ADA must take corrective measures (e.g., medication, corrective lenses) into account. *Sutton v. United Airlines*, 527 U.S. 471 (1999). Plaintiffs who claim to be substantially limited in the activity of working must be prepared to show that they cannot perform a wide range of jobs. Also, a substantial limitation of a major life activity is determined by whether the impairment prevents or restricts performing tasks that are "of central importance to most people's daily lives" and has "permanent or long-term" impact. *Toyota Motor Manufacturing, Kentucky, Inc., v. Williams*, 534 U.S. 184 (2002).

²Employers may consider whether an individual poses a direct threat to that individual's own health or safety as well as the health and safety of others in the workplace, according to the Supreme Court's ruling in *Chevron U.S.A. Inc. v. Echazabal*, 536, U.S. 73 (2002).

Individuals who are currently using illegal drugs are not covered by the ADA.

Essential Functions of the Job

A job's **essential functions** are considered to be the fundamental duties that one must be able to perform with or without a reasonable accommodation.

An employer may not refuse to hire an applicant because the person's disability prevents him or her from performing the nonessential duties of the job.

Reasonable Accommodations

Reasonable accommodations are changes or adjustments to a job or work environment that permit a qualified applicant or employee with a disability to participate in the job application process, to perform essential functions of the job, or to enjoy benefits and privileges of employment equal to those enjoyed by other employees. Examples of reasonable accommodations include:

- Making the workplace readily accessible to and usable by people with disabilities.
- Providing or modifying equipment or devices.
- Restructuring of the job.
- Modifying work schedules.
- Reassigning to a vacant position.
- Providing readers or interpreters.
- Adjusting or modifying examinations, training materials, or policies.

Undue Hardship

Undue hardship means an action would be unduly costly or disruptive or would fundamentally alter the nature or operation of the business. The following factors should be considered in determining if a reasonable accommodation is an undue hardship:

- The nature and cost of the accommodation.
- The type of operation of the covered entity.
- The employer's size and overall financial resources.
- The impact of the accommodation on the employer's operation.

Employment Practices Covered

The ADA makes it unlawful to discriminate against people with disabilities in *all* employment practices, including recruitment, hiring, training, job assignments, pay, layoffs, firings, promotions, leave, benefits, and all other employment-related activities.

It is also unlawful for an employer to retaliate against an applicant or employee for asserting his or her rights under the ADA.

Questions about a Disability

An employer may not ask an applicant if he or she has a disability or ask about the nature or severity of the disability.

An employer may ask if the applicant can perform the duties of the job, with or without a reasonable accommodation. An employer may also ask the applicant to describe or demonstrate how, with or without reasonable accommodation, the applicant will perform job-related functions.

An employer may deny an employment opportunity to an individual with a disability if that person poses a “direct threat” to the health and safety of themselves or others. The employer must make a determination on a case-by-case basis that a significant risk of substantial harm exists that cannot be reduced or eliminated by a reasonable accommodation.

Medical Examinations

Employers may not require a qualified applicant to submit to a medical examination before an offer of employment is made. Following the job offer, an employer may condition the offer on an applicant passing a medical exam, but only if all entering employees have to take such an exam.

An employer may not reject an applicant because of information about his or her disability that is disclosed by a medical exam unless the information is related to the essential functions of the job.

The results of all medical examinations are to be kept confidential and maintained in separate medical files.

Health Insurance

The ADA does not require employers to offer health insurance that meets all the needs of all employees but does require that employees with disabilities have equal access to health insurance coverage that is offered to all employees. Insurance plans with limited coverage for preexisting conditions are permissible.

Enforcement

The ADA’s employment provisions are enforced by the Equal Employment Opportunity Commission (EEOC). If an individual wishes to file a complaint with the EEOC, he or she should contact the nearest EEOC regional office.

To be directly connected to a regional EEOC office, call (800) 669-4000 (voice) or (800) 669-6820 (TTY).

A charge of employment discrimination **must** first be filed with the EEOC within 180 days of the incident of discrimination. Private lawsuits are permissible under Title I of the ADA only after the EEOC has issued a “right to sue” letter. The remedies available under Title VII of the Civil Rights Act of 1964 apply to ADA employment claims. (State and local government employees have more limited remedies.) Currently, these remedies include back pay, reinstatement, lost benefits, and, in cases of intentional discrimination, compensatory damages up to \$300,000, depending on the size of the business.

Frequent Questions

Are people with AIDS covered by the ADA?

Yes. The ADA protects people with AIDS and those who carry the HIV virus.

Are drug users protected by the ADA?

Anyone who is currently using drugs illegally is not protected by the ADA and may be denied employment or fired on the basis of such use. Those who have recovered from drug use or are currently in drug rehabilitation, recovery, or treatment programs are protected by the ADA. Drug testing of applicants or employees is permitted.

Does the employee have to pay for needed reasonable accommodation?

No. The ADA requires that the employer provide the accommodation unless doing so would cause an undue hardship on the operation of the business. If the cost of providing the needed accommodation is such a hardship, the employee

must be permitted to provide the accommodation or pay for the portion of the accommodation that causes the undue hardship.

Do employers have to make reasonable accommodations for a disability they do not know about?

No. The obligation to provide reasonable accommodations applies only to known disabilities.

How should an employer determine what type of accommodation should be made for an employee?

The employer must discuss with the employee an appropriate accommodation. Although the employer may consider and choose another means of accommodation, primary consideration should be given to the preference of the individual. The Job Accommodations Network (JAN) is a free consulting service sponsored by the Office of Disability Employment Policy (ODEP) of the U.S. Department of Labor that provides information about employment of people with disabilities and job accommodations, including costs.

Can an employer pay a lower salary to the employee because of a needed accommodation?

No. An employer can not make up the cost of providing a reasonable accommodation by lowering an employee's salary or paying him or her less than other employees at the same position.

Can an employee file a private lawsuit claim with the EEOC if he or she was discriminated against because of a family member's disability?

Yes. The ADA makes it unlawful to discriminate against an individual, whether disabled or not, because of a relationship or association with an individual with a known disability. For instance an employer cannot discriminate against a parent with a severely disabled child solely because of that disability.

Tax Incentives

Tax incentives are available to assist employers in complying with the ADA. Section 44 of the Internal Revenue Code permits small businesses to take an annual tax credit of up to \$5,000 for an eligible expenditure. Section 190 allows an annual tax deduction of up to \$15,000 to all businesses for removal of barriers. More information is provided in the section on tax incentives. A tax incentive information package is available online at www.ada.gov/taxpack.htm. Toll-free assistance is available from the Internal Revenue Service for all federal tax questions at (800) 829-1040; forms and publications may be ordered at (800) 829-3676. IRS publication 334 provides relevant tax information to small businesses; publication 907 provides information for people with disabilities.



Information Resources

The EEOC has published a technical assistance manual (available in alternate formats) on the employment provisions of the ADA. For additional information or technical assistance, contact the EEOC at (800) 669-4000 (voice); 669-6820 (TTY); or visit www.eeoc.gov.

The Job Accommodations Network (JAN) is a free consulting service sponsored by ODEP that provides information about employment of people with disabilities and job accommodations, including costs. JAN can be reached at (800) 526-7234 (voice/TTY) or at www.jan.wvu.edu; ODEP can be reached at www.dol.gov/odep.

Ten Regional Disability and Business Technical Assistance Centers have been established to provide information and assistance to individuals and entities affected by the ADA.

To be connected to the nearest center, call (800) 949-4232 (voice/TTY).

Title II:

State and Local



Governments

Title II of the American with Disabilities Act states “no qualified individuals with disabilities” shall be subject to discrimination by a public entity. Many functions of state and local governments were previously prohibited from discriminating because they received federal funds. Under Section 504 of the Rehabilitation Act of 1973, any entity that received money from any federal agency was not permitted to discriminate on the basis of disability. The ADA expanded this coverage to all services provided by state and local governments, regardless of whether they receive federal money.

Who Is Covered?

Title II of the ADA prohibits discrimination against people with disabilities by “public entities.” Public entities include any state or local government and any of its departments, agencies, or other instrumentalities.

All activities, services, and programs of public entities are covered, including employment, activities of state legislatures and courts, town meetings, police and fire departments, and motor vehicle licensing.

Who Is Protected?

Title II of the ADA provides comprehensive civil rights protections for “qualified individuals with disabilities.”

An individual with a disability is a person who has a physical or mental impairment that substantially limits a

major life activity, has a record of such an impairment, or is regarded as having such an impairment.

A qualified individual is a person with a disability who meets the essential eligibility requirements for the program or activity offered by a public entity. The essential eligibility requirements will depend on the type of service or activity involved.

Overview of Requirements

State and local governments

- Cannot deny individuals with disabilities the right to participate or in any way limit participation in a service, program, or activity simply because the person has a disability.
- Shall operate their programs so that, when viewed in their entirety, they are readily accessible to, and usable by, individuals with disabilities.
- Are required to make reasonable modifications in policies, practices, and procedures that deny access to individuals with disabilities unless a fundamental alteration in the program would result.
- Must eliminate eligibility standards or rules that deny individuals with disabilities an equal opportunity to enjoy services, programs, or activities unless necessary for the provision of the service, program, or activity.
- Must provide programs and services in an integrated setting unless separate or different measures are necessary to ensure equal opportunity.
- May not require individuals with disabilities to participate in a separate program.

- Must not place special charges on individuals with disabilities to cover the costs of measures necessary to ensure nondiscriminatory treatment, such as making modifications required to provide program accessibility or providing qualified interpreters.
- May not discriminate in employment on the basis of disability.¹
- May provide special benefits beyond those required by the regulation to individuals with disabilities.
- May not discriminate against individuals with disabilities through contracts or other arrangements.

Program Access

State and local governments

- Must ensure that individuals with disabilities are not excluded from services, programs, or activities because buildings are inaccessible.
- Need not remove physical barriers, such as stairs, in all existing buildings as long as they make their programs accessible to individuals who are unable to use an existing facility.
- Can provide the services, programs, and activities offered in the facility to individuals with disabilities through alter-

¹However, according to the Supreme Court in *Board of Trustees of the University of Alabama v. Garrett*, 531 U.S. 356 (2001), the 11th Amendment bars employees of a state from recovering monetary damages from the state for violations of Title I of the ADA.

native methods if physical barriers are not removed, such as relocating a service to an accessible facility, providing an aide or personal assistant to enable the individual with a disability to obtain the service, or providing benefits or services in an individual's home or alternative accessible site.

- Must perform a self-evaluation to assess program access.

If a public entity employs 50 or more people, it also must:

- Designate an employee to coordinate compliance efforts.
- Establish a grievance procedure to resolve complaints.
- Develop a transition plan if structural changes are necessary for program access. Structural changes must have been completed by January 26, 1995.

Integrated Programs

Public entities may not provide services or benefits to individuals with disabilities through programs that are separate or different, unless the separate programs are necessary to ensure that the benefits and services are equally effective. Even when separate programs are permitted, an individual with a disability still has the right to choose to participate in the regular program.²

State and local governments may not require an individual with a disability to accept a special accommodation or benefit if the individual chooses not to accept it.

²The Supreme Court has ruled that states are required to place people with disabilities in community settings rather than in institutions if treatment professionals deem it appropriate, and resources required are reasonable. *Olmstead v. L.C.*, 527 U.S. 581 (1999).

New Construction and Alterations

Title II of the ADA does not require retrofitting existing buildings to eliminate barriers but does establish a high standard of accessibility for new buildings.

Public entities must ensure that newly constructed buildings and facilities are free of architectural and communications barriers that restrict access or use by individuals with disabilities. When a public entity undertakes alterations to an existing building, it must ensure that the altered portions are accessible.

Public entities may choose between two technical standards for accessible design: the Uniform Federal Accessibility Standards (UFAS) [Appendix A to 41 CFR Part 101-19.6], established under the Architectural Barriers Act, or the ADA Standards for Accessible Design [28 CFR Part 36, App. A], adopted by the Department of Justice for public entities covered by Title II of the ADA. Alterations to historic properties must comply with these standards to the maximum extent feasible.

Communications

State and local governments must ensure effective communication with individuals with disabilities. Where necessary, the public entity must provide appropriate auxiliary aids to ensure that communications with individuals with hearing, vision, or speech impairments are as effective as communications with others.

Auxiliary aids include such services or devices as qualified interpreters or readers, assistive listening devices, television captioning and decoders, text telephones, videotext displays, audiotaped texts, braille materials, and large print materials.

A public entity may not charge an individual with a disability for the use of an auxiliary aid.

Telephone emergency services, including 911 services, must provide direct access for individuals with speech and hearing impairments.

Enforcement

Private parties may bring lawsuits to enforce their rights under Title II of the ADA.³ The remedies available are the same as those provided under section 504 of the Rehabilitation Act of 1973. Reasonable attorneys fees may be provided to the prevailing party.

Complaints must be filed within 180 days of the alleged discrimination with the federal agency that provides financial assistance to the program in question or with the Department of Justice (DOJ), which will refer the complaint to the appropriate agency. Any complaints filed with the DOJ should be sent to the address on the following page.

³States have challenged the right of private parties to bring lawsuits for damages under Title II. The Supreme Court ruled that states that fail to make their courthouses accessible to people with disabilities can be sued for damages under Title II. *Tennessee v. Lane*, 541 U.S. 509 (2004). *Lane* left undecided the right of individuals to sue a state for damages for failing to provide access to other state programs and facilities.

Regulations and Information

The Department of Justice has developed technical assistance (available in alternate formats) for Title II. A special section on its Web site offers information for state and local governments. Specific advice is available regarding the ADA and small towns, law enforcement, emergency services, and other topics. To receive a manual on Title II regulations or other civil rights information, write to:

U.S. Department of Justice
950 Pennsylvania Avenue, NW
Civil Rights Division
Disability Rights Section – NYAV
Washington, DC 20530

Or call:

(800) 514-0301 (voice)

(800) 514-0383 (TTY)

Or visit:

www.ada.gov

Title III:

Public Accommodations and Commercial Facilities



Accommodations Facilities

Title III of the ADA states that no individual with a disability shall be discriminated against because of his or her disability in the full and equal enjoyment of the goods, services, facilities, privileges, advantages, and accommodations of any place of public accommodation.

More than 5 million private enterprises in the United States are considered public accommodations. The intent of the ADA is to make places of public accommodation as accessible as possible and to ensure that goods and services are provided in an integrated manner. The ADA's prohibition on discrimination applies to the owners and operators of the public accommodation and to anyone who leases (or leases to) a place of public accommodation.

This section explains the basic requirements of the law and the regulations issued by the Department of Justice.

What Is a Public Accommodation?

A place of public accommodation is defined as a facility operated by a private entity that affects interstate commerce and falls within at least one of these categories:

- Places of lodging, such as inns, hotels, and motels, except establishments in which the proprietor resides and rents out no more than five rooms.

- Establishments serving food or drink, such as restaurants and bars.
- Places of exhibition or entertainment, such as theaters, auditoriums, and stadiums.
- Places of public gathering, such as auditoriums, convention centers, and lecture halls.
- Sales or rental establishments, such as grocery stores, bakeries, clothing stores, and shopping centers.
- Service establishments, such as dry cleaners, banks, beauty shops, hospitals, and offices of health-care professionals, lawyers, and accountants.
- Stations used for specified public transportation, such as bus terminals and train depots.
- Places of public display, such as museums, libraries and galleries.
- Places of recreation, such as parks, zoos, and amusement parks.
- Places of education, such as nursery, elementary, secondary, undergraduate, and postgraduate private schools.
- Social service centers, such as day-care or senior centers, adoption programs, food banks, and homeless shelters.
- Places of exercise or recreation, such as gymnasiums, health spas, bowling alleys, and golf courses.

NOTE: Foreign flagged cruise ships sailing in U.S. waters are covered as public accommodations to the extent that Title III requirements, e.g., barrier removal, do not conflict with international law, threaten health or safety of passengers or crew, or affect the internal affairs of the cruise line. *Spector v. Norwegian Cruise Lines*, 125 S.Ct. 2169 (2005). (The American cruise industry is almost exclusively foreign flagged.)

Both **landlords and tenants** are subject to the Title III regulations and should allocate responsibility for compliance in their leases or contracts.

Commercial facilities must comply only with the requirements for new construction and alterations. Commercial facilities are businesses generally not open to the public, such as factories, warehouses, office buildings, and wholesale establishments that sell exclusively to other businesses.

Private clubs and religious organizations are exempt from public accommodation requirements.

What Is Necessary to Comply?

Places of public accommodation must take certain steps to comply with the ADA.

A public accommodation may not discriminate against a person with a disability by **refusing service or denying participation** in an activity. To achieve the goal of equal participation, services, goods, and activities must be provided in the most integrated setting possible. Individuals with disabilities cannot be required to accept separate or special services.

Physical barriers in existing facilities must be removed if removal is readily achievable (i.e., can be easily accomplished and carried out without much difficulty or expense). The duty to remove barriers is an ongoing one. Changes in circumstances may make a barrier removal required where it had not previously been readily achievable.

The barrier removal process should follow these priorities to increase accessibility: (1) access to the facility; (2) access to the area in which goods and services are available; (3) access to restroom facilities; and (4) other necessary measures.

Examples of removal of barriers include the following:

- Providing accessible parking spaces.
- Installing ramps or curb cuts at entrances, widening doors, using accessible door hardware, and removing high-pile, low-density carpeting.
- Positioning shelves, display racks, and furniture to provide access to goods and services.
- Adding raised markings and braille on elevator control buttons and signage identifying interior rooms.
- Installing visible and audible alarms.
- Designing toilet stalls with increased space and grab bars and sinks with accessible faucets and adequate clearance.

If public accommodations cannot remove barriers, **alternative methods** of providing the services and goods must be offered, if those methods are readily achievable. Examples of alternative methods include curbside service, home delivery, or a clerk to retrieve merchandise from an inaccessible location. Public accommodations may not charge for the cost of providing an alternative method of service.

Public accommodations must provide **auxiliary aids and services** to ensure effective communication with individuals with disabilities unless this would be an undue burden. Examples of auxiliary aids and services are assistive listening systems; telephones compatible with hearing aids; text typewriters; audiotaped texts; braille materials; and qualified readers, notetakers, or interpreters.

A public accommodation is not required to provide personal devices, such as wheelchairs; individually prescribed devices, such as prescription glasses or hearing aids; or personal services, including assistance with eating or dressing. Nor must a public accommodation alter its inventory to include accessible goods, unless it makes special orders in its normal course of operation; e.g., bookstores need not order taped books for a person with a visual impairment unless they order material for other customers.

Modifications in policies, practices, and procedures must be made where necessary to avoid discrimination. For instance, public accommodations that do not permit animals must modify that policy to allow people with disabilities to use service animals.

All **new construction** since January 1993 in public accommodations and commercial facilities must be accessible. Elevators are not required in buildings under three stories or with fewer than 3,000 square feet per floor, unless the building is a shopping center, mall, professional office of a health-care provider, or a transportation terminal or depot.

Alterations in public accommodations and commercial facilities after January 26, 1992, must be accessible. When alterations to primary function areas are made, a path of travel to the altered area (and the bathrooms, telephones, and drinking fountains serving that area) must be accessible to the extent that the added accessibility costs are not more than 20 percent of the cost of the initial alteration.

All design and construction of new facilities or alterations in existing facilities must comply with the **ADA Standards for Accessible Design** developed by the Architectural and Transportation Barriers Compliance Board (28 CFR Part 36, App. A). This section sets out standards and scoping requirements for exterior features, such as parking and signage. Standards for interior elements, including building entrances, telephones, alarms, bathrooms, elevators, and doors, are also described.

Restaurants and hotels and medical, business, and transportation facilities must comply with specific standards in this section.

Public accommodations that provide **transportation services** must order vehicles that are accessible to people with disabilities unless they can demonstrate that the transportation service, when viewed as a whole, is accessible. Vehicles with 16 or more seats that are used on a fixed route must be accessible.

Public accommodations that are **places of assembly**, such as theaters, stadiums or arenas with more than 300 seats, must provide a specified number of wheelchair seating spaces dispersed throughout the seating area.

Title III Enforcement

Individuals who encounter a violation of this section may file a complaint with the Department of Justice. The DOJ may investigate and seek a resolution. Complaints and requests for investigation may be filed at the address on the following page.

Individuals may bring private lawsuits to obtain court orders to stop discrimination, but money damages cannot be awarded in these cases. The attorney general of the United States may also bring suit to enforce the ADA's public accommodations provision. This would be done primarily in cases where there is a pattern or practice of discrimination. Civil penalties not to exceed \$50,000 for a first violation and \$100,000 for any subsequent violation may be assessed in cases brought by the attorney general.

Tax Incentives

When Congress passed the ADA in 1990, it also made provisions for a tax credit to assist small businesses in complying with the new law. Section 44 of the Internal Revenue Code per-

mits small businesses to take an annual tax credit of up to \$5,000 for an eligible expenditure. Section 190 allows an annual tax deduction of up to \$15,000 to all businesses for removal of barriers.

More information is provided in the section on tax incentives. A tax incentive information package is available online at www.ada.gov/taxpack.htm. Toll-free assistance is available from the IRS for all federal tax questions at (800) 829-1040; forms and publications may be ordered at (800) 829-3676 or www.irs.gov. IRS publication 334 provides relevant tax information to small businesses.

Regulations and Information

The Department of Justice has developed numerous technical assistance materials in alternative formats. The DOJ has created “business briefs” on many specific ADA requirements at the ADA Business Connection. Contact:

U.S. Department of Justice
950 Pennsylvania Avenue, NW
Civil Rights Division
Disability Rights Section – NYAV
Washington, DC 20530
(800) 514-0301 (voice), (800) 514-0383 (TTY)
www.ada.gov

The Access Board can supply you with the ADA Standards for Accessible Design (alternative formats are available) and technical assistance on the standards at:

Architectural and Transportation Barriers
Compliance Board
1331 F Street, NW, Suite 1000
Washington, DC 20004-1111
(800) USA-ABLE (872-2253) (voice); (800) 993-2822 (TTY)
www.access-board.gov

Transportation Regulations



(Under Title II and Title III)

The Americans with Disabilities Act (ADA) prohibits discrimination on the basis of disability in the provision of transportation services.

Both public and private entities that provide transportation must purchase and/or lease vehicles that are “readily accessible to and usable by individuals with disabilities, including individuals who use wheelchairs.”

This section provides information about what transportation systems are required to do to comply with the ADA. Requirements vary according to the type of transportation provided and the entity that provides it. For example, public entities that provide fixed-route service for the general public must also provide comparable paratransit service for individuals unable to use that system; private entities that provide fixed-route service need not provide paratransit service.

In addition, the ADA requires that transportation facilities be accessible to people with disabilities.¹ Over-the-road buses (OTRBs) have different requirements than other providers (see page 43). Private automobiles are not covered. Requirements that apply to train stations depend on what type of service is provided. Other transportation facilities must be certain not to build any barriers.

¹Public airports are not considered transportation facilities under the Department of Transportation’s ADA regulations unless operated by public entities. Then they are covered by Title II. Concessionaires within airports are public accommodations covered by Title III. Private airports are commercial facilities for Title III purposes and must comply only with new construction and alteration standards.

Key Terms

Accessible Vehicle: vehicles that meet the DOT's requirements and standards (CFR Parts 37 and 38).

Commuter Bus: provides fixed-route service predominately in one direction during peak periods, with limited stops.

Commuter Rail: short-haul service in metropolitan and suburban areas with morning and evening peak-period operations.

Demand-Responsive System: any system that is not a fixed-route system.

Equivalent Service: transportation service available to individuals with disabilities, that is provided in the most integrated setting appropriate to the needs of the individual and is equivalent to the service provided the general public.

Fixed-Route System: operates along a prescribed route according to a fixed schedule.

Intercity Rail: Amtrak.

Light Rail: streetcar-type vehicle operated on city streets or other rights of way.

Over-the-Road Bus: bus with a raised passenger deck over a baggage compartment.

Paratransit: public transportation service for individuals with disabilities who are unable to use a fixed-route system.

Rapid Rail: subway-type vehicle operated on exclusive rights of way.

Transportation Systems

Private Entities Primarily Engaged in the Business of Transporting People (Nonrail Vehicles)

System Type	Vehicle Seating Capacity*	Requirement
Fixed Route	8 or more	Must acquire accessible vehicle.
Demand Responsive	8 or more	Must acquire accessible vehicle, unless service is equivalent.
Fixed Route/ Demand Responsive	Fewer than 8	Must acquire accessible vehicle, unless service is equivalent.

*Seating capacity includes driver.

Note: Automobiles and over-the-road buses are not covered by this section.

Private Entities Not Primarily Engaged in the Business of Transporting People (Nonrail Vehicles)

System Type	Vehicle Seating Capacity*	Requirement
Fixed Route	More than 16	Must acquire accessible vehicle.
Fixed Route	16 or fewer	Must acquire accessible vehicle, unless service is equivalent.
Demand Responsive	More than 16	Must acquire accessible vehicle, unless service is equivalent.
Demand Responsive	16 or fewer	Service must be equivalent.

*Seating capacity includes driver.

Public Entities (Nonrail Vehicles)

System Type	Requirement
Fixed Route	Must acquire accessible vehicles* and must provide complementary paratransit.
Demand Responsive	Must acquire accessible vehicles unless service is equivalent.
Commuter Buses	Must acquire accessible vehicles*; no requirement for complementary paratransit.

*If purchasing used vehicles, a good-faith effort must be made to purchase accessible vehicles; if remanufacturing a vehicle to extend life for five years or purchasing a remanufactured vehicle, the vehicle must be made accessible to the maximum extent feasible.

Rail Systems

System Type	Requirement
Intercity (Amtrak)/ Commuter	Acquire accessible cars*; one accessible car per train.
Light/Rapid Rail	Acquire accessible cars**; public systems must provide complementary paratransit service; if train has two or more cars, one accessible car.
Private Entities	Acquire accessible cars; no requirement when purchasing used cars; if remanufacturing a vehicle to extend life for 10 years, vehicle must be accessible to the maximum extent feasible.

*Must make a good-faith effort to purchase accessible used cars; if remanufacturing a vehicle to extend life for 10 years or purchasing a remanufactured vehicle, the vehicle must be accessible to the maximum extent feasible.

**Must make a good-faith effort to purchase accessible used cars; if remanufacturing a vehicle to extend life for five years or purchasing a remanufactured vehicle, the vehicle must be accessible to the maximum extent feasible.

Criteria for Determining Equivalent Service

In certain situations, an entity may purchase an inaccessible vehicle if equivalent service is otherwise provided. The following criteria are used to determine if service is equivalent:

- Response times (demand responsive).
- Schedules/headways (fixed route).
- Fares.
- Geographic area of service.
- Hours and days of service.
- Restriction/priorities based on trip purpose.
- Availability of information and reservations capability.
- Constraints on capacity or service availability.

Complementary Paratransit

Complementary paratransit is required of public entities operating fixed-route service. This includes bus service and light and rapid rail but does not apply to commuter bus service, commuter rail, or intercity rail systems.

Complementary paratransit service must be comparable to the fixed-route service and meet the following criteria:

1. Service area:

Bus— $\frac{3}{4}$ mile on either side of fixed route (may expand to $1\frac{1}{2}$ mile outside core area).

Train— $\frac{3}{4}$ mile radius around each station (may expand to $1\frac{1}{2}$ mile at end stations and stations in outlying areas).

2. Response time:

Must respond to request for service made during business hours on day prior to service.

3. Fares:

Shall not exceed twice the fare of fixed-route service.

4. Trip purpose:

No restrictions or priorities.

5. Hours and days of service:

Same hours and days as for fixed-route service.

6. Capacity constraints:

No restrictions on number of individual's trips or waiting lists.

Miscellaneous Transportation

System Type	Requirement
Public University Bus Systems	Comply with requirements for public entities; no requirement for comparable paratransit.
Private University Bus Systems	Comply with requirements for private entities not in the business of transporting people.
Taxi	Need not acquire accessible automobiles. If purchasing a van or bus seating more than eight, must be accessible unless entity provides equivalent service. Cannot discriminate if individual with disability can use nonaccessible vehicle.
Airport Transportation	Fixed route—acquire accessible vehicles, no paratransit service. Demand responsive—acquire accessible vehicles unless entity provides equivalent service.
Public Entity Vanpools	Acquire accessible vehicles unless entity provides equivalent service.
Private Entity Vanpools	If provided by employer, must comply with EEOC regulations.
Private Individual Vanpools	No requirements.
Shuttle Systems Owned by Private Entities	Comply with requirements for private entities not in business of transporting people.

Over-the-Road Buses (OTRBs)

Vehicles and Policies

- Accessible OTRBs must have two wheelchair securement locations and be served by a lift or ramp.
- An accessible restroom is not required if it results in loss of seating capacity.
- Personnel must provide assistance in boarding, disembarking, stowing, and retrieving mobility aids and assistive devices.
- At scheduled rest stops, OTRB operators must provide passengers with disabilities time and assistance needed to leave and re-enter the bus to use the restroom, whether or not the bus is accessible. If the company owns, leases, controls, or contracts with a rest stop facility, it must make sure the facility meets ADA accessibility requirements.

Vehicle Purchases

Requirements for private entities operating OTRBs vary depending on the type and size of the OTRB company.

Large fixed-route OTRB companies: Large operators are those that have at least \$5.3 million in gross annual transportation revenue. All new vehicles must be accessible. By October 2006, 50 percent of the fleet must be accessible vehicles. By October 2012, 100 percent of buses must be accessible. Before a fleet is fully accessible, large fixed-route operators must provide an accessible bus upon 48 hours' advance notice.

Small fixed-route OTRB companies: Small OTRB companies are those that have less than \$5.3 million in gross annual transportation revenue. These need not buy accessible new vehicles if they can provide equivalent service to passengers with disabilities. Equivalent service is defined as providing

an accessible vehicle in which the passenger can travel in his or her own mobility device, as long as the service parallels the service provided nondisabled passengers in terms of time, destination, cost, and availability.

Demand-responsive operators (typically charter/tour companies): Must provide an accessible bus with 48 hours’ notice. Operators that offer service by reservations only are not required to alter their reservations policies or displace nondisabled passengers holding reservations to provide service to a disabled passenger who makes a later reservation.

Transportation Facilities

Rail Stations

System Type	Requirement
Light/Rapid	Key stations must have been made accessible no later than July 26, 1993. FTA* may grant an extension for extraordinarily expensive structural changes until July 26, 2020, provided that two-thirds of key stations are complete by July 26, 2010.
Commuter	Key stations were to be made accessible no later than July 26, 1993. FTA may grant an exemption until July 26, 2010.
Intercity (Amtrak)	All stations shall be made accessible as soon as practicable, but no later than July 26, 2010.

* Federal Transit Administration.

Other Transportation Facilities

Newly constructed transportation facilities must be readily accessible to people with disabilities.

- Includes new construction on public transportation facilities started after January 1, 1992.
- Includes new construction of private transportation facilities after January 26, 1993.

Alterations of transportation facilities by public entities that affect the usability of the facility must be accessible to the maximum extent feasible.

- Includes alterations in all transportation facilities started after January 26, 1992.
- Path of travel to altered area must be made accessible to the extent that additional costs are not more than 20 percent of cost of original alteration.

Enforcement

The DOT will enforce the provisions for public entities that provide transportation. Complaints may be filed at:

U.S. Department of Transportation
 Federal Transit Administration
 Office of Civil Rights, Room 9102
 400 7th Street, SW
 Washington, DC 20590

Information is available toll-free at (888) 446-4511 or (800) 877-8339 (Federal Relay Service) or at www.fta.dot.gov.

If a private transportation provider violates a provision of the ADA, a complaint may be filed with:

U.S. Department of Justice
 950 Pennsylvania Avenue, NW
 Civil Rights Division
 Disability Rights Section – NYAV
 Washington, DC 20530
 (800) 514-0301 (voice); (800) 514-0383 (TTY)
www.ada.gov

Individuals may also file private lawsuits when violations of the transportation provisions of the ADA occur.

Title IV:

Telecommuni



cations

Title IV of the Americans with Disabilities Act makes it possible for people with hearing and/or speech impairments to have access to communication services. Two developments expanded telecommunication services: First, a nationwide telephone relay service was established, and, second, federally funded televised public service announcements were required to be closed-captioned.

Telecommunication Relay Services

The ADA requires common carriers that offer telephone services to the general public to provide interstate (connecting all states) and intrastate (within a state) service for people with hearing or speech impairments. This is accomplished through the use of telecommunication relay services (TRS). These services allow people who use text telephones (TTYs) to carry on telephone conversations with people using regular telephones through an intermediary person or relay operator.

The TTY is a device with a keyboard and message display that connects to specially equipped telephones. TTYs may have printers that print the message as it is received. The individual with a hearing or speech impairment types a message into the TTY, and the message appears on the screen of the receiving party who responds in the same manner.

Without the relay system, TTY users were able to communicate only with other TTY users. The relay operator acts as an intermediary between a person using a TTY and a per-

son using a regular telephone. The relay operator receives the typed message from the TTY user and reads it to the person to whom it is sent. Likewise, the operator would receive an oral communication and send it as a written message to the receiving TTY user.

- Service must be continuous and 24 hours a day; calls may not be restricted in type, length, or number.
- Service must be “functionally equivalent” to that available to people without hearing or speech impairments.
- Rates will be the same as non-TTY calls.
- Common carriers may not refuse calls or limit the time.
- The ADA prohibits relay operators from disclosing the content or nature of any call.
- The relay operator may not intentionally alter a relayed conversation.
- Relay service users must have access to their chosen long-distance carrier and all operator services.

As of October 1, 2001, service was established nationwide to provide access to all telecommunications relay services. Both voice and TTY users are able to be connected to the TRS from any telephone, anywhere in the United States (and Canada) by dialing 711. This number may not work with cellular phones; cellular telephone users should contact their service provider or state relay administrator.

Closed-Captioning

Title IV of the ADA requires that all public service announcements that are federally funded or produced include closed-captioning. This allows the viewer with a specially equipped television to view the oral message in subtitles. Every television set with a screen larger than 13 inches sold in the United States after July 1, 1993, has a built-in decoder chip to enable the set to display this message.

Enforcement and Information


The Federal Communications Commission (FCC) published regulations and is responsible for enforcement of Title IV of the ADA. For additional information or to file a complaint, contact:

Federal Communications Commission
Consumer & Governmental Affairs Bureau
Consumer Complaints
445 12th Street, SW
Washington, DC 20554
(888) 225-5322 (voice)
(888) 835-5322 (TTY)
www.fcc.gov

The FCC must resolve complaints within 180 days of receipt. An individual has a private right of action for review of FCC decisions.

Tax Incentives





The Americans with Disabilities Act opens American society for people with disabilities as customers and as employees. The ADA requires a business to alter its facility to accommodate people with disabilities.

Architectural barriers keep many potential customers and employees on the outside. Since the ADA, places of public accommodation must eliminate all barriers that are easy to remove, and employers must make reasonable accommodations to allow people with disabilities to perform the essential functions of a job.

The federal government has taken steps to encourage American businesses to increase accessibility. The Internal Revenue Service (IRS) provides tax incentives for compliance with the law. Section 44, added to the Internal Revenue Code in 1990, grants eligible small businesses an annual tax credit of up to \$5,000 for expenditures incurred “to comply with applicable requirements under the Americans with Disabilities Act of 1990.”

Section 190 of the Internal Revenue Code permits any business, regardless of size, to take a business deduction of \$15,000 for qualified architectural and transportation barrier-removal expenses.

This section provides basic information on the tax incentives found in Sections 44 and 190.

Section 44

Definitions of Major Terms

Eligible Small Business

A business with gross receipts (for the year preceding the taxable year) of no more than \$1 million or 30 or fewer full-time (30 hours a week for 20 or more weeks a year) employees.

Eligible Access Expenditures

Reasonable expenditures to comply with the ADA. Included are amounts related to removing architectural, communication, physical, or transportation barriers; providing qualified interpreters, readers, or similar services; and modifying or acquiring equipment and materials. Expenses for new construction or those that are not necessary to accomplish ADA accessibility are **not** eligible.

Provisions

Under § 44, an eligible small business may elect to take a *general business credit* of up to \$5,000 annually for eligible access expenditures to comply with the requirements of the Americans with Disabilities Act. The amount that may be taken as a credit is 50 percent of the eligible access expenditures incurred that exceed \$250 but do not exceed \$10,250 per tax year. For instance, if an eligible business spends \$7,500 to provide an interpreter, the credit would be in the amount of \$3,625 (\$7,500 minus \$250, divided by 2). The credit can be carried forward up to 15 years and carried back for three years. A business may take this credit each year that it makes an accessibility expenditure, be it purchase of equipment, provision of communication assistance, or removal of an architectural barrier. This tax credit should be claimed on IRS Form 8826, Disabled Access Credit.

Section 190

Provisions

All businesses may elect to treat qualified architectural and transportation barrier-removal expenses that are paid or incurred during each taxable year as expenses that are not chargeable to a capital account. Such expenditures are *fully deductible* up to a maximum of \$15,000 for each taxable year. Qualified expenses include only those expenses specifically attributable to the removal of existing barriers, such as steps, narrow doors, inaccessible parking spaces, inaccessible toilet facilities, or transportation vehicles. For instance, if a restaurant spends \$12,000 installing ramps, re-striping the parking lot, and widening passageways, the full \$12,000 is deductible. Modifications must meet the requirements of standards established under section 190 of the Internal Revenue Code (26 CFR § 1.190). Expenses incurred in the construction or comprehensive renovation of a facility or vehicle, or in the normal replacement of depreciable property, are not deductible.

Availability

The tax incentives provided in sections 44 and 190 may be claimed on an annual basis. A business that cannot remove all barriers in one year, or provides accommodations on a continuing basis, may use these incentives each year an eligible expenditure is made.

In addition, eligible small businesses may take advantage of both incentives in years in which they make qualified expenditures. For instance, if a small business makes expenditures of \$24,000 that qualify under both sections, it may take the \$5,000 credit for the initial \$10,250. It may then calculate the proper amount (up to \$15,000) for a section 190 deduction by

subtracting the amount of **credit received** from the total expenditure. In this example, the business would subtract \$5,000 from \$24,000 for a resulting \$19,000. Section 190 allows a maximum deduction of \$15,000; therefore, the business may take a \$15,000 deduction in addition to the \$5,000 tax credit.

Total expenditures by eligible small business: \$24,000

$$\begin{array}{r}
 \text{\$ 44 credit} = \$10,250 \\
 \quad \quad \quad \underline{-250} \\
 \quad \quad \quad 10,000 \\
 \quad \quad \quad \quad \underline{\times .50} \\
 \quad \quad \quad \text{\$ 5,000}
 \end{array}$$

$$\begin{array}{r}
 \text{\$ 190 deduction} = \$24,000 \\
 \quad \quad \quad \underline{-5,000} \\
 \quad \quad \quad 19,000
 \end{array}$$

§ 190 maximum deduction: \$15,000

Expenditures that exceed the amount of **credit taken**, as demonstrated above, can be deducted if they qualify under another section. For instance, an expenditure of \$10,000 by an eligible small business to renovate bathrooms would be handled in this manner. The business could take a disabled-access credit of \$4,875 $((\$10,000 - 250) \times .50)$ and then deduct \$5,125 $(\$10,000 - 4,875)$ as a section 190 expense. A business may not receive a double benefit for the amount of the credit; i.e., the business may not deduct the entire \$10,000 as a § 190 expense after having claimed the \$4,875 disabled-access credit.

Note: Three distinctions between sections 44 and 190 must be noted.

- Section 44 is available only to small businesses as defined above.
- Section 44 provides for a tax credit, section 190 for a tax deduction. A tax credit is applied directly to the amount of tax owed, while a deduction is applied to the adjusted gross income.
- Section 44 is tied to compliance with the ADA. Section 190 may be used for any barrier removal that meets the standards in the applicable IRS regulations.

Individuals seeking to use either of these tax incentives should check with their local building department to ensure compliance with all local building regulations, including local and state standards for access renovations.

Information

For additional information, contact the local IRS office or The Office of Chief Counsel, Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 20224; (202) 622-3120. A tax incentive information package from the DOJ is available online at www.ada.gov/taxpack.htm. Toll-free assistance is available for all federal tax questions at (800) 829-1040 or (800) 829-4059 (TTY). Forms and publications may be ordered at (800) 829-3676 or www.irs.gov.

IRS publication 907 contains tax information for people with disabilities, including a thorough discussion of both these sections. IRS publications 535 and 334 include tax information on these tax incentives for businesses.

Federal Technical Assistance Resources

www.disabilityinfo.gov

One-stop online access to resources, services, and information available throughout the federal government

U.S. Department of Justice

www.ada.gov—The DOJ’s disability rights home page; includes links to other federal agencies

U.S. Department of Justice
950 Pennsylvania Avenue, NW
Civil Rights Division
Disability Rights Section—NYAV
Washington, DC 20530
(800) 514-0301
(800) 514-0383 (TTY)
(202) 307-1198 (fax)

ADA specialists are available to provide ADA information and answers to technical questions on Mondays, Tuesdays, Wednesdays, and Fridays from 9:30 a.m. until 5:30 p.m. ET.

U.S. Equal Employment Opportunity Commission

www.eeoc.gov

U.S. Equal Employment Opportunity Commission

1801 L Street, NW

Washington, DC 20507

(800) 669-4000

(800) 669-6820 (TTY)

Federal Transit Administration

www.fta.dot.gov

Federal Transit Administration

TCR-1, Room 9102

Office of Civil Rights

400 7th Street, SW

Washington, DC 20590

(888) 446-4511 (voice/TTY)

Email: ada.assistance@fta.dot.gov

Federal Communications Commission

www.fcc.gov

Consumer & Governmental Affairs bureau
Consumer Complaints
445 12th Street, SW
Washington, DC 20554
(888) CALL-FCC (225-5322) (voice)
(888) TELL-FCC (835-5322) (TTY)
(202) 418-0232 (fax)

Consumer and mediation specialists are available Monday through Friday, 8 a.m. to 5:30 p.m. ET. You can also file complaints electronically through the FCC's Web site at www.fcc.gov/cgb/complaints.html.

U.S. Architectural and Transportation Barriers Compliance Board

www.access-board.gov

U.S. Access Board
Office of Technical and Information Services
1331 F Street, NW, Suite 1000
Washington, DC 20004-1111
(800) 872-2253 (voice)
(800) 993-2822 (TTY)
(202) 272-0081 (fax)

Representatives are available by phone Monday through Friday, 10 a.m. to 5:30 p.m. ET (Wednesdays until 2 p.m. only). Email: ta@access-board.gov or 508@access-board.gov for technical assistance on the standards for electronic and information technology

U.S. Department of Labor

www.dol.gov

U.S. Department of Labor
Office on Disability Employment Policy
Frances Perkins Building
200 Constitution Avenue, NW
Washington, DC 20210
(866) 4-USA-DOL (487-2365) (voice)
(877) 889-5627 (TTY)

Disability and Business Technical Assistance Centers

www.adata.org

Since 1991 local Disability and Business Technical Assistance Centers have been providing information, materials, technical assistance, and training on the ADA. In 2001 their responsibilities expanded to include providing those same services in the area of accessible information technology. This includes building accessible Web pages, ensuring that distance learning programs are accessible, and ensuring that technology purchases are those that are best able to work with assistive devices used by people with disabilities.

(800) 949-4232 (voice/TTY)

Job Accommodations Network

www.jan.wvu.edu

The Job Accommodations Network is a free consulting service sponsored by the Department of Labor's Office on Disability Employment Policy. It provides information about employment of people with disabilities and job accommodations, including costs. JAN can be reached at (800) 526-7234 (voice/TTY).



Disclaimer

This pamphlet contains a general description of the legal rights and responsibilities of individuals and organizations under federal law. It is not an authoritative legal treatise and should not be relied upon as authority for acting or refusing to act.



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801 Eighteenth St., NW • Washington, DC 20006
(800) 424-8200 (voice) or (202) 872-1300 (voice)
(800) 795-4327 (TTY) or (202) 416-7622 (TTY)
www.pva.org