



Tax Credits and Deductions for People with Disabilities

The **Kansas Disabled Access Credit** is a state tax credit available to individuals and business taxpayers who make their property more accessible for people with disabilities. To qualify, the property must be:

- A personal residence located in Kansas; or,
- An existing building, facility, or equipment located in Kansas and used in a trade or business or held for the production of income.

Kansas Department of Revenue confirmed that if a landlord pays for the cost of improving accessibility in a rental unit, he/she can use the business section of the Kansas Disabled Access Credit to offset the cost.

Keep a copy of receipts and a description of the accessibility improvements. More information and Schedule K-37 is on the Kansas Department of Revenue website:

1. **Medical and Dental Expenses, Publication 502.** This IRS publication explains: “Generally, you can deduct on Schedule A (Form 1040) only the amount of your medical and dental expenses that is more than 10% of your adjusted gross income (AGI). But if either you or your spouse was born before January 2, 1952, you can deduct the amount of your medical and dental expenses that is more than 7.5% of your AGI.”

The section on capital expenses covers home modifications and equipment installed in a home to improve. Capital expenses are covered on page 6 of this publication.

2. **Tax Credits for Elderly and Disabled.** IRS Publication 524 describes qualifications and credits you may be entitled to if you were age 65 and older, or if you were under age 65 at the end of taxable year and you received taxable disability income during the year.
3. **Tax Highlights for Persons with Disabilities.** Refer to the current IRS publication, since regulations often change.

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