MaineHousing
Maine State Housing Authority

ACCESSABLE HOME
TAX CREDIT

PROGRAM GUIDELINES AND APPLICATION INSTRUCTIONS

Purpose: The AccessAble Home Tax Credit is a Maine income tax credit available to individuals who earn $55,000 or less annually for expenses paid for modifications to their residence to make the residence accessible for a person with a physical disability or a physical hardship who lives or will live at the residence.

Eligible Applicants: Taxpayers eligible for the AccessAble Home Tax Credit must have a federal adjusted gross income that does not exceed $55,000 annually for the tax credit up to the amount of $9,000 for the applicable percentage of expenses incurred for allowable modifications. The applicable percentage is determined on a sliding scale that ranges from 50% to 100% based on income. Eligibility for the tax credit is also contingent upon the timely, complete and accurate submission of the Request for Certification for AccessAble Home Tax Credit.

Eligible Activities: Modifications must make the home more *accessible* for a person with a physical disability or a physical hardship who lives or will live at the residence to qualify. Some examples are changes to flooring to mitigate tripping hazards, installation of grab bars, installation of access ramps, and widening of doorways. A therapeutic swimming pool, for example, would not qualify. A contractor or homeowner may perform work in addition to the work that makes the home more accessible, but that additional work will not qualify for the credit.

Types of modifications eligible for the tax credit include, but are not limited to the following activities:

- Changes to flooring to mitigate tripping hazards;
- Moving control items such as light switches to within reach ranges;
- Adjustments to exterior site walking surfaces including any necessary grading;
- Creation of an accessible parking space;
- Widening of existing doorways for ease of access;
- Installation of:
  - access ramps;
  - accessible door hardware;
  - adjustment of storage shelving and closet rods to within reach ranges;
  - bathroom mirrors or medicine cabinets within lines of sight or reach ranges;
  - grab bars at plumbing fixtures;
  - roll-in showers;
  - transfer seats in showers;
  - tub seats;
  - height adjustment of work counters in kitchens;
  - front-controlled cooking appliances;
  - alarm devices or doorbells for the hearing or visually impaired;
  - lifts; and or
- Other modifications reasonably necessary to make the residence accessible to an individual with a disability or physical hardship who resides or will reside in the residence.

Taxpayers must demonstrate that the work meets the following standards:

- Suitability for the individual with a disability or physical hardship who resides or will reside in the residence;
- General consistency with American National Standards Institute (ANSI) ICC A117.1-2009 standards; and
- Compliance with applicable building codes.

MaineHousing shall have the right to inspect the work upon reasonable notice to confirm that the work complies with The Home Modification Tax Credit Rule and 36 MRSA Section 5219-NN.2. MaineHousing may inspect sites both randomly and as it deems warranted.

Application Process: For eligible taxpayers to qualify for the tax credit, the taxpayer must request certification from MaineHousing by March 1st of the year following the calendar year in which the work expenditures were made. The Request for Certification for AccessAble Home Tax Credits form is to be completed, signed and dated and accompanied by the following documentation as indicated in **Section 2** of this document:

- A detailed description of the modifications that were made;
- A copy of the itemized invoice from the contractor who completed the work or a copy of an itemized invoice of materials used to complete the work if completed by the taxpayer (labor costs may not be included for work completed by the taxpayer);
- A copy of the construction contract, if applicable;
- Photographs of the work completed; and
- Photographs prior to the work completed, if available;

Send completed applications and accompanying documentation to:

Maine State Housing Authority
Attn: Department of Energy and Housing Services
353 Water Street
Augusta, ME 04330-4633

Questions about the AccessAble Home Tax Credit Program may be referred to 1-800-452-4668 or Maine Relay 711. More information may also be found on MaineHousing's website at www.mainehousing.org.

Within 30 days of receipt of the Request for Certification for AccessAble Home Tax Credit and accompanying documentation, MaineHousing will review the submission to determine eligibility and the amount of eligible expenditures up to $9,000. The amount of allowable tax credit will be determined at the time of taxpayer's filing of income tax forms based the taxpayer's federal adjusted gross income and the following applicable percentage:

Federal Adjusted Gross Income	Applicable Percentage
$0 to $25,000	100%
$25,001 to $30,000	90%
$30,001 to $35,000	80%
$35,001 to $40,000	70%
$40,001 to $45,000	60%
$45,001 to $55,000	50%

If the expenditures are deemed eligible, MaineHousing will issue a Certification for AccessAble Home Tax Credits to the taxpayer. The credit must be taken in the taxable year in which the qualified expenditures were incurred. Any unused portion of the credit may be carried forward to the following year or years for a period not to exceed 4 years from the identified Credit Tax Year. Allowable tax credits under this program begin with expenditures incurred on or after January 1, 2017.

Appeal Process: In the event that the Request for Certification for AccessAble Home Tax Credits is incomplete or all or any portion of the expenditures are deemed ineligible, MaineHousing will issue a Denial Notification to the taxpayer. The Denial Notification will describe reason for the denial and will inform the taxpayer of their right to appeal the determination to MaineHousing's Director within 21 days of the date of the Notice from MaineHousing. The appeal must be in writing. The Taxpayer may submit additional information not previously provided to MaineHousing with the appeal if the Taxpayer believes the information is relevant to MaineHousing's determination. Upon determination of good cause, the Director of MaineHousing, or the Director's designee, may, subject to statutory limitations, waive any provision of the Home Modification Tax Credit Rule. MaineHousing's Director will respond within 21 days with a written decision on the appeal. A decision by Mainehousing's Director pursuant to this appeal process constitutes final Agency action.