

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: The AccessAble Home Tax Credit is available to taxpayers who have a federal adjusted gross income that does not exceed \$55,000 annually. A taxpayer is eligible for the lesser of \$9,000 or the applicable percentage of the taxpayer's qualified expenditures. The applicable percentage is determined on a sliding scale that ranges from 50% to 100% based on income. The taxpayer must submit the Request for Certification for AccessAble Home Tax Credit to MaineHousing to receive a certification of qualified expenditures from MaineHousing.

Claiming the Tax Credit on Your Tax Returns: The nonrefundable AccessAble Home Tax Credit is equal to the lesser of \$9,000 or the applicable percentage of qualified expenses. The credit may not exceed the tax liability of the taxpayer; however, unused portions of the credit may be carried forward for up to four taxable years following the year during which the credit was earned. Taxpayers should consult their tax preparer or Maine Revenue Services for guidance regarding filing requirements and the use of tax credits. MaineHousing is not able to answer questions regarding income tax law, preparation or filing.

Qualified Expenditures: 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. 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 payment for that additional work is not a qualified expenditure.

Payment for the following types of modifications may be qualified expenditures:

- 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;
 - ❖ storage shelving and closet rods to within reach ranges;
 - ❖ accessible toilet, bathroom sink, or kitchen sink;
 - ❖ 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;
- ❖ work counters in kitchens within lines of sight or reach ranges;
- ❖ front-controlled cooking appliances;
- ❖ alarm devices or doorbells for the hearing or visually impaired; or
- ❖ lifts; 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. MaineHousing may inspect sites both randomly and as it deems warranted.

The credit claimed on your tax return will be limited to the qualified expenditures paid during the tax year. If qualified expenditures are paid in more than one tax year, the taxpayer must file a Request for Certification for AccessAble Home Tax Credit for each year.

Application Process: The taxpayers who file on a calendar year basis must request certification from MaineHousing by March 1st of the year following the calendar year in which the expenditures were paid. In order to ensure ample time to process requests for tax credits, The Request for Certification for AccessAble Home Tax Credits must be submitted to MaineHousing no less than 45 days prior to the tax filing is due. The Request form must be completed, signed and dated and accompanied by the following documentation as listed in **Section 2** of the Request for Certification for AccessAble Home Tax Credit.

- 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 include work completed by the taxpayer);
- A copy of the construction contract, if applicable;
- Evidence of payment (must include documentation of amount of payment, payment date, and payee);
- Photographs of the work completed; and
- Photographs prior to the work completed, if available;



Send completed Request for Certification for AccessAble Home Tax Credit and accompanying documentation to:

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

If you have Questions about the AccessAble Home Tax Credit Program call 1-800-452-4668 or Maine Relay 711 or visit 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 the amount of qualified expenditures. If expenditures are deemed qualified, MaineHousing will issue a Certification for AccessAble Home Tax Credit to the taxpayer. The taxpayer must submit the Certification for AccessAble Home Tax Credit to Maine Revenue Services with the taxpayer’s tax return. The taxpayer may be eligible for a tax credit in an amount equal to the lesser of \$9,000 or the applicable percentage of qualified expenditures based on the taxpayer’s federal adjusted gross income as follows:

Federal Adjusted Gross Income	Applicable Percentage
Up to \$25,000	100%
Over \$25,000 but not over \$30,000	90%
Over \$30,000 but not over \$35,000	80%
Over \$35,000 but not over \$40,000	70%
Over \$40,000 but not over \$45,000	60%
Over \$45,000 but not over \$55,000	50%

The credit must be taken in the taxable year in which the qualified expenditures were made. 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 made on or after January 1, 2017.

Appeal Process: In the event that MaineHousing determines that all or any portion of the expenditures are ineligible, the taxpayer may 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. 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.