

ADA Eligibility

What is the ADA?

The Americans with Disabilities Act (ADA) requires facilities to provide equal access and opportunity to persons with disabilities, including those in wheelchairs.

What is an ADA tax credit?

The ADA tax credit is a credit that can be applied to a business tax return due to expenditures incurred toward making a facility accessible for disabled persons.

How much credit is available?

The amount of the credit is 50% of the amount of eligible access expenditures for a year that exceed \$250 but do not exceed \$10,250. No other deductions or credits are permitted for any amount for which a disabled access tax credit is allowed. The maximum tax credit allowable \$5,125.

Who is eligible?

An eligible small business is defined as any person who elects to claim the disabled access tax credit and either:

- 1) Had gross receipts for the preceding tax year that did not exceed one million dollars.
- OR
- 2) Had no more than 30 full time employees during the preceding tax year.

Consult with your professional tax advisor to verify eligibility.

Which Marpo Kinetics models are ADA Compliant?

The VLT Compact Rope Trainer and V250 Weight Assist Rope Trainer are both ideally suited for clubs who wish to take advantage of this tax credit and create an accessible environment for all members.

The VLT and V250 Rope Trainers are:

- ADA Compliant
- Feature quick-release seats for easy wheelchair access.
- Are extremely popular with both non-disabled members as well as those with mobility issues. Both models are ideal for upper body cardio alternatives (aka upper body treadmills). A popular alternative to those with ACL or other knee injuries, and rehabilitation.
- Each model integrates and enhances any fitness facility. The VLT and V250 Rope Trainers are some of the most functional and innovative pieces of equipment available.

How do I get more information?

Always consult with irs.gov and your tax advisor for the latest information.

For Tax Incentives Forms and Publications visit the Internal Revenue Service website at www.irs.gov or call 800-829-3676 (voice); 800-829-4059 (TTY). To order the necessary business forms and publications: Form 8826 (Disabled Access Credit) and Publication 535 "Business Expenses" (tax deduction).