Tax Information for People with Disabilities

Special assistance is available for persons with disabilities. If you are unable to complete your tax return because of a disability, you may be able to obtain assistance from an IRS office or the <u>Volunteer Income Tax Assistance or Tax</u> <u>Counseling for the Elderly Programs</u> sponsored by IRS.

Disability Tax Benefits

As a person with a disability, you may qualify for certain tax deductions, income exclusions, and credits. More detailed information may be found in the IRS publications referred to below.

If you.....

- are legally blind, refer to <u>Publication 501</u>, *Exemptions, Standard Deduction, and* <u>Filing Information</u>. to see if you qualify for an increased standard deduction.
- had gross income, refer to <u>Publication 525, Taxable and Nontaxable Information</u> to see if you qualify for any special credits or deductions.
- have a physical or mental disability that limits your employment, refer to <u>Publication 529</u>, *Miscellaneous Deductions*.
- are elderly or disabled, refer to <u>Publication 524</u>, <u>Credit for the Elderly or</u> <u>Disabled</u>.
- had medical expenses, refer to Publication 502, Medical and Dental Expenses.
- worked and had earned income refer to Publication 596, Earned Income Credit.

For more information about the tax benefits available to persons with disabilities and the parents of children with disabilities, please refer to <u>Publication 3966</u>, *Living and* <u>Working with Disabilities</u> (<u>Spanish</u>)

Other References/Related Topics

- <u>Tax Topic 102</u> Tax Assistance for Individuals with Disabilities and the Hearing Impaired
- <u>Publication 907</u> Tax Highlights for Persons with Disabilities

- <u>Schedule R</u> Credit for the Elderly or Disabled (<u>Instructions</u>)
- Form 5884 Work Opportunity Credit
- Form 8826 Disabled Access Credit

Article Source Internal Revenue Service Source URL <u>https://www.irs.gov</u> Last Reviewed Tuesday, January 10, 2023