Know your tax deduction options for 2006

Preparation of 2006 tax returns is well underway. People with disabilities have a number of different tax deductions available to them, according to Kate McKnight, senior tax specialist for the Internal Revenue Service (IRS). Following are some of the most common deductions and how to find more information.

The Lifecycle series pamphlet (3966), which provides some of the information below, is available on the IRS' Web site at www.irs.gov. The Lifecycle pamphlet lists some of the most common deductions and the form numbers needed for filing.

One of the most common deductions for people with disabilities is earned income tax credits. "A lot of people may live in a group home and work in sheltered workshops. If they work, even if they don't have a filing requirement, they may be eligible for the earned income tax credit," said McKnight. "If a person makes $3,000 a year and files for the credit, he or she will receive $231. For an income of $6,700 per year, the earned income credit would be $412."

Since there are always new forms and new deductions offered each year, it's important to see what has changed from 2005. According to McKnight, there aren't many changes to the tax code that exclusively benefit people with disabilities.
However, one key for a number of households is a new federal excise tax refund for those who had long distance telephone service between Feb. 28, 2003, and Aug. 1, 2006. The amount refunded will be based on the number of exemptions on the return. For example, families of four or more people will receive a $60 refund. If there is one person, there will be a $30 refund. Instructions can be found on your income tax form.

A number of volunteer sites around the state are available to those who need help filing a tax return. If residents of Indiana qualify for federal earned income tax credit, they automatically qualify for the state earned income tax credit, which is 6 percent of the federal credit, according to McKnight. To find a volunteer site to help with this or any other tax questions, call (800) 829-1040 (voice) or visit www.irs.gov.

For people facing issues with various tax codes, the IRS offers the tax payer advocate service, which will work with individuals to address concerns. "These are the people that let the U.S. Congress know what the issues are in tax codes, so it is important to let them know what problems people are facing," McKnight said. This service can be reached at (877) 777-4778 (voice) or (800) 829-4059 (TTY/TTD). For more information, please see Publication 1546 at www.irs.gov.

**Tax resources available**

The following IRS publications may help in filing tax returns:

- Publication 907, Tax Highlights for Persons with Disabilities
- Publication 501, Exemptions, Standard Deduction and Filing Information
- Publication 535, Business Expenses
- Publication 525, Taxable and Nontaxable Income
- Publication 529, Miscellaneous Deductions
- Publication 524, Credit for the Elderly or the Disabled
- Publication 502, Medical and Dental Expenses (including Health Coverage Tax Credit)
- Publication 596, Earned Income Tax Credit (EIC)
- Publication 503, Child and Dependent Care Expenses
- Form 8839, Qualified Adoption Expenses
- Form 8826, Disabled Access Credit
- Form 3800, General Business Credit
- Form 5884, Work Opportunity Credit
- Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits

These publications are available for free by calling (800) 829-3676 (voice) or (800) 829-4059 (TTY/TTD). They are posted on the IRS' Web site at www.irs.gov.

"On Target" readers, let us know what you think

The mission of the Governor's Council is to advance independence, productivity and inclusion of people with disabilities in all aspects of society. For approximately two decades, the "On Target" newsletter has been a vehicle to further this important mission.

In this issue, you'll find a short readership survey. It is vital that we understand how well we are meeting the needs of our readers and in what areas we need to improve. We want to make sure we are providing you with useful information distributed in a way that best works for everyone.

Please take a few minutes to fill out the questionnaire and mail or fax it back to us. Contact information is included in the survey. You may also download the survey from the Council's Web site at
www.gpcpd.org.

The deadline for completing the survey is March 15, 2007. We will compile the results and report our findings in a forthcoming issue of "On Target."

Thank you in advance for your help in making this newsletter a voice for the disability community!

**Scholarships and internships available**

Several scholarships are available to people with disabilities in a variety of age ranges and disability types.

The Alexander Graham Bell Association for the Deaf offers scholarship dollars to pay for intervention, educational and/or rehabilitation services for children before they reach school. Money is also available for children with hearing loss between the ages of five and 19 to attend art or science courses during the summer, weekends or after school. Visit [www.agbell.org](http://www.agbell.org) and click on Financial Aid and Scholarships.

There are a variety of scholarships available to students who are blind through the following organizations: American Council for the Blind ([www.acb.org](http://www.acb.org)), American Foundation for the Blind, Inc. ([www.afb.org](http://www.afb.org)), Association for Education and Rehabilitation of the Blind and Visually Impaired ([www.aerbvi.org](http://www.aerbvi.org)), and the Association of Blind Citizens ([www.blindcitizens.org](http://www.blindcitizens.org)).

Other scholarships include:

- Billy Barty Foundation ([www.rth.org/bbf/](http://www.rth.org/bbf/)) for college students who have a medical form of dwarfism.
- Bubel/Aiken Foundation’s Grant Program ([www.thebubelaikenfoundation.org](http://www.thebubelaikenfoundation.org)) for programs that help change the life experience for people with developmental disabilities.
- Cystic Fibrosis Scholarship Foundation (www.cfscholarship.org) for those with Cystic Fibrosis.
- Immune Deficiency Foundation (www.primaryimmune.org/services/scholarship.htm) for undergraduate students living with a primary immune deficiency disease.

Internships are also an important part of education. Attain, an organization that develops and provides assistive technology solutions for people with disabilities, has openings for two internships in the Indianapolis area. The first is in marketing and requires a student majoring in marketing or a related field. The second is a mentorship program intern and is open to students majoring in public administration, human resources, philanthropic studies or another related field. Call (317) 534-0236 (voice) for more information.

Internships with the federal government are also available for people with disabilities. Contact Shonda McLaughlin, program manager of mentoring and leadership for the American Association of People with Disabilities, at (800) 840-8844 (voice).

**ADA Restoration Act update**

Last September, the Americans with Disabilities Act (ADA) Restoration Act of 2006 (H.R. 6258) was introduced in the U.S. House of Representatives. If enacted, this legislation will enable Americans with disabilities to use the ADA to focus on the discrimination they've experienced rather than having to first prove they fall within the scope of the ADA.

In recent years, the Supreme Court's interpretation of the ADA has been inconsistent with the act's original intent - enabling Americans to live productive lives without discrimination on the basis of disability.
The proposed revision to the ADA involves replacing "against an individual with a disability" with "on the basis of a disability" to make the language more consistent with the Civil Rights Act of 1964 and other laws that prohibit discrimination "on the basis of race, color, religion, national origin and sex."

According to Jim Ward, the founder and president of ADA Watch and the National Coalition for Disability Rights, more than 96 percent of employment cases under the ADA are dismissed on summary judgment, which means the facts of the alleged discrimination are never given a fair hearing.

For example, people with diabetes, heart conditions and cancer have had their ADA claims rejected because they are considered "too functional" to be disabled, according to House Minority Whip Steny H. Hoyer (D-Md.) who co-sponsored the legislation. He feels that Congress' intent when it passed the ADA 16 years ago was for the law to be broadly, not narrowly, interpreted.

For additional information, see the National Council on Disabilities' 2004 report titled "Righting the ADA" at www.ncd.gov. Click on publications, then 2004, to access the report.

**No Child Left Behind affects students with disabilities**

In early December, the Center for Evaluation and Education Policy (CEEP) and the Indiana Institute on Disability and Community (IIDC) issued a report about both the positive effects and unintended consequences of No Child Left Behind (NCLB) standards. In summary, the report indicates that although short-term student outcomes have improved based on NCLB accountability standards, the act's narrow assessment criteria has perhaps created pressure for schools to reverse inclusion efforts.
According to the policy brief, positive effects of NCLB include access to high standards and curriculum, improved test scores and enhanced collaboration between special education and general education teachers. In contrast, unintended consequences include a narrowed curriculum and a "scapegoat" mentality that casts special education as a possible obstacle to schools' abilities to meet their Adequate Yearly Progress objectives required by NCLB.

Further, the report highlights several conflicts between the NCLB and the Individuals with Disabilities Education Improvement Act (IDEIA), which are the two federal mandates affecting special education. While IDEIA calls for individual curriculum and assessments that determine success based on growth and improvement each year, the NCLB measures all students by the same markers - proficiency in math and reading rather than individual improvement.

To address these unintended consequences, the policy brief makes several recommendations, including revising the NCLP to implement growth models to track individual student progress, and implementing alternate assessments for Indiana students who have either severe or non-severe intellectual disabilities.

The mission of IIDC is to work with communities to welcome, value and support the meaningful participation of people of all ages and abilities through research, education and service. CEEP promotes and supports nonpartisan program evaluation and research for education, human services and non-profit organizations.

The policy brief is available at [www.iidc.indiana.edu](http://www.iidc.indiana.edu).

**Indiana receives grant for youth programs**

The Center for Medicare and Medicaid Services
CMS has awarded Indiana, along with nine other states, a grant to design programs to help children with mental illness.

The grant totals $218 million for the nine states over five years, and Indiana will receive $21.5 million over that time period. The nine states estimate that by the end of the grant in 2011, 11,000 children with serious mental illnesses will have benefited from the programs funded.

With this grant, according to CMS, many children institutionalized with mental illness will now have the opportunity to thrive in their homes and communities.

"This is a wonderful opportunity to serve children with behavioral health needs in the least restrictive setting. Historically, we have often not prioritized children as we should," said Steve McCaffrey, president of Mental Health America of Indiana. "This grant will enable us to focus on early identification of behavioral health problems and direct resources to the most effective treatment that will improve children's lives."

Programs approved for funding through these grants will include 24-hour support and crisis intervention in the community setting, training for families, respite care for those families and after-school support programs for children. These programs will be evaluated both for cost-effectiveness and quality of treatment and outcomes of the children involved.

Youth and families who may be eligible for these services include those with serious emotional disturbance and family incomes at or below 200 percent of the federal poverty level.

For more information, visit www.cms.hhs.gov/DeficitReductionAct/20_PRTF.asp.

More respondents needed for health care
You can help shape the debate on Indiana health care by participating in a quick survey.

As disability advocates, the Governor's Council, in conjunction with the Indiana Institute on Disability and Community and Indiana Protection and Advocacy Services, encourages you to participate in a survey on the state of health care.

The survey consists of five groups of questions concerning:

- The kinds of health care people with disabilities are receiving.
- The kinds of health care people with disabilities need but are not getting.
- The quality of health care services for people with disabilities.
- Health insurance.
- Consumer opinions on health care priorities and needed improvements.

Please encourage family members, friends and other advocates to participate, especially those from northern Indiana, where participation has been low.

To take the survey, visit [www.thepollingplace.org](http://www.thepollingplace.org). Alternative formats are available by calling The Indiana Institute on Disability and Community at (812) 855-6508 (voice). Ask for The Center for Planning and Policy Studies when calling.

Survey results will be published in a future edition of "On Target."

**Of Note**

**Last chance to order materials**

Place your orders now to receive Disability Awareness Month materials by March 1. To place an
order, visit www.in.gov/gpcpd or contact Kim Dennison at (317) 631-6499 (fax), kdennison@bjmpr.com (e-mail) or (317) 631-6400 (voice). Once you've finished your Disability Awareness Month activities, please complete and return the evaluation form included with the materials.

**Free disability-related arts guide available**

"Creative Callings: A Guide to Free, Online Career Resources for People in Indiana," is a new resource guide focusing on arts-related work opportunities for people with disabilities. It was developed by Indiana University's Center on Aging and Community. Resources include statewide and regional arts organizations; employment-related sources of assistance for people with disabilities; where to look for arts-related jobs; financial support for individuals; resources on the business aspects of arts careers; information on arts education and training; and information for educators, counselors and employment professionals. To access this guide, visit www.iidc.indiana.edu/cac/pdf/CCGlareFree.pdf. For more information, contact Jane Harlan-Simmons at the Center on Aging and Community at (812) 855-6508 (voice) or jeharlan@indiana.edu (e-mail).

**Register to vote by April 9**

The deadline to register to vote for Indiana's May 8 primary election is April 9. For more information on ways to register, visit www.in.gov/sos/elections/vote_reg.html or call the Indiana Secretary of State's Office at (317) 232-6531 (voice).

**Correction**

In the last edition of "On Target," the name of Verna Neidigh's organization was incorrect. As of Nov. 6, 2005, the organization is known as the Hearing Loss Association of America (formerly SHHH). Neidigh
served on SHHH's first and second elected board of trustees.

On Target is a monthly publication of the Indiana Governor's Council for People with Disabilities. We welcome your suggestions for newsletter content and ideas concerning the actions of the Council. On target is made available in accessible formats upon request.

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