

Tax Credit ADA Section 44 and Aspen Laser

Section 44 of the Internal Revenue Code allows a tax credit for small businesses to assist the business with complying with the Americans with Disabilities Act (the “ADA”). This tax credit is available to businesses that have total revenues of \$1,000,000 or less OR 30 or fewer full-time employees. The credit can cover 50% of an eligible expenditure with an annual maximum credit of \$5,000.

This credit can be used to offset the purchase of an Aspen Laser System as it can be shown that use of the Aspen Laser System removes barriers that might prevent individuals with a disability from accessing the services being provided and it also improves overall accessibility for any individual needing treatments.

The Aspen Laser System includes a number of ADA compliant features that include:

- **Extra-long treatment cable connected to the treatment handpiece (9' length) can provide a treatment to any area of the body and in any height or position (standing, sitting, or laying down) and for any individual that is using any medical or adaptive equipment including a wheelchair, walker, or hospital bed.**
- **The customized mobile laser cart allows the laser unit to be moved to any individual in any room, regardless of the location, including direct placement that is adjacent to the individual getting the treatment, whether they are sitting in a chair or exam table, wheelchair, walker or are in a hospital bed.**
- **The customized mobile laser cart can also be used on a wheelchair or mobility access ramp without any lifting required to move the Aspen Laser System where it is needed by the individual.**
- **The overall design, size and treatment protocols of the Aspen Laser System allows individuals using other medical equipment; including oxygen (respiratory) therapy, medical braces, supports or wraps to receive treatments.**
- **Built in safety features of the Aspen Laser System allow treatments to be safely provided to individuals with metal implants or parts, including prosthetics, without any damage or side effects.**