



# The AT Messenger

....bringing technology to you

Published by the Delaware Assistive Technology Initiative (DATI)

Vol. 5, Issue 2 Mar/Apr 1997

## Funds Available to Enhance Internet-based Learning

The Network for Education and Assistive Technology (NEAT), with additional support from the Science, Engineering, and Math Program (SEM), will provide financial awards to support the purchase of assistive technology that will enable students with disabilities to participate more fully in innovative internet-based learning activities.

Approximately six demonstration sites will be selected from the pool of nominations. Awards will consist of a maximum of \$3000, and may also include additional technical support from the staff of the NEAT and SEM projects. Awards are to be used to cover the costs of AT, required software, and/or computer upgrades.

Selections will be based on the quality of the educational opportunity that may be made accessible to students with disabilities through the implementation of AT. It is expected that the requested accommodations will be consistent with the student's educational goals and appropriate to the individual's physical, sensory, and academic abilities. In almost all cases, evaluation by qualified rehabilitation and/or education professionals will be essential in determining the appropriate accommodations.

Nominations may be made by any member of the education community—teachers, students, or parents—but should be done so in conjunction with the Assistive Technology Specialist in the district in which the student receives his/her education. To find the name and contact information for your district Assistive Technology Specialist, or to learn more about the nomination process, please contact Rich Mahoney or browse the nomination web page located at <http://www.asel.udel.edu/neat/atdemo.html>.

The Nomination Deadline is Monday, March 17, 1997. Nominations may be submitted by email through the web site, or by fax or mail.

Contact information:

Richard Mahoney, NEAT Project  
Applied Science and Engineering Labs  
duPont Hospital for Children and the  
University of Delaware  
PO Box 269  
Wilmington, Delaware 19899-0269  
phone: 302-651-6833, fax: 302-651-6895  
email: [mahoney@asel.udel.edu](mailto:mahoney@asel.udel.edu)  
homepage: <http://www.asel.udel.edu/~mahoney/>  
ASEL homepage: <http://www.asel.udel.edu/>

### What's Inside...

Advocacy Through the Legislative Process . . . . .	2
Captioning . . . . .	3
Mike Meyreles Among Select Few . . . . .	4
Blocks in Motion . . . . .	4
Mouse Alternatives for Everyone . . . . .	5
Len Frescoln Writes . . . . .	7
Financing Assistive Technology . . . . .	8
Delaware Recycles AT . . . . .	11
DATI Publications Order Form . . . . .	13
DATI Mailing List Application . . . . .	15

# Advocacy Through the Legislative Process

*by Steven Mendelsohn, Esq.,  
and Susan Goodman, Esq.*

Advocates play an important role throughout the legislative process, from introduction of a bill to implementing regulations that explain how the law will be carried out. Below are advocacy tips for the frequently asked questions and answers from the preceding article.

## **1. Build a relationship with the legislators who represent you.**

Laws come from members of the legislature. Your U.S. Congress members and your state legislators decide what laws are going to be introduced, and what existing laws need to be changed, from the issues that are being debated in the community. However, these decisions are based on what information they receive, requests for help that come to the legislators from their constituents or from other people they know.

This means that if you are an advocate for assistive technology you need to get to know your elected representatives, and to cultivate the kind of relationships that will allow you to approach them or their staff members with problems and ideas. Many people approach legislators for help with personal problems, asking them to provide individual assistance by looking into the person's treatment by a government agency. This is generally accepted, but it may not be the best basis for advocacy.

Contacts that should be developed involve discussion of problems or issues that concern your community. It takes time and effort to develop these contacts. However, it will give you the visibility and credibility needed to suggest ideas for legislation. You do not need to have the exact words; the legislator's professional staff can supply those. You only need to be able to describe a problem and to suggest a way in which legislation might help.

## **2. Know the committee assignments of your Representative and Senators.**

Constituents who have contact with their legislators and have expertise in a particular area and/or represent an organization are often invited to testify at a hearing on a bill or on an issue. You also may be able to

request the opportunity to testify. Hearings on appropriation bills, which are the bills which enable the government to spend money on laws that pass Congress, are one major source of the opportunity to testify. Remember that there are two components of every program: the authorization legislation under which it exists (e.g., IDEA), and the budget appropriation, where the amount of money going to implement the law each year will be determined. Hearings are held on both components.

## **3. Keep informed about what is happening.**

Changes in bills happen at all stages of the process. For example, the Kennedy-Kassebaum Health Insurance Reform Bill passed both Houses of Congress overwhelmingly this year. Nonetheless, disputes over a number of issues prevented final action for a long time. The President or the Governor, who must sign legislation into law, are also affected by public opinion. The views of the citizens are important and can strongly affect the outcome of proposed legislation.

Many individuals follow the developments on a particular bill through the networks to which they belong. Through the Internet and faxes, citizens can get in touch with their legislators quickly, but they must still take the time to keep informed about the bills of importance to them that are making their way through the legislative mill.

Various publications, e-mail networks, and worldwide web pages give information on bill status. One can also call Congress or one's state legislature to get a general update and often the schedule for the bill, at any time.

## **4. Keep involved after the bill is signed into law.**

Citizens can participate in the regulatory process by submitting comments at the regulation-writing stage. Federal agencies issue notices outlining the rules they intend to adopt that are called Notice of Proposed Rulemaking (NPRM's).

*cont'd on page 7*

# Captioning

by Michael Meyreles, ATP  
New Castle County ATRC

Closed captioning is an important technology designed specifically for individuals with hearing impairments, yet many others can benefit from this technology as well. Closed captioning has applications in education of persons with reading or learning disabilities, persons who are illiterate, and individuals trying to learn English as a second language.

What is closed captioning and how does it work? Essentially, captions are subtitles, spoken words translated into written words allowing persons with hearing impairments access to what is being said on television. Captioning can be either open or closed. Both open captions and closed captions are encoded and inserted into the television signal. With open captioning, the captions always appear on the screen. Viewing closed captions is accomplished by selecting the closed caption option in the video portion of your television's menu system or by using a telecaption decoder for televisions purchased prior to July, 1, 1993.

The Television Decoder Circuitry Act of 1990<sup>1</sup> is a federal law that requires new television sets to have built in caption decoder circuitry. The law took effect July 1, 1993 and since that date, television manufacturers must have caption decoder circuitry built in all sets larger than thirteen inches. Congress found among other things that:

1. To the fullest extent made possible by technology, persons who are deaf or hard of hearing shall have equal access to the television medium.
2. Closed captioned television can assist the Nation's large immigrant population who are learning English as a second language.
3. Closed captioned television can assist both hearing and hearing impaired children with reading and other learning skills and improve literacy skills among adults.

The educational value of reading captions is significant. The auditory output along with the written word appearing on the screen can only help to reinforce reading skills. Research studies have shown that captioned television provides a successful learning environment for persons who are deaf or hard of hearing and persons with special learning needs.<sup>1</sup>

The idea of a captioning system came about as a result of a failed project that was commissioned by the National Bureau of Standards and ABC-TV. In 1970, The National Bureau of Standards was investigating the possibility of transmitting digitally encoded time information embedded in the television signal. This concept failed but ABC thought captions could be sent instead. Ten years later in 1980, The National Captioning Institute (NCI) broadcast the first close captioned television series.

In 1982, NCI developed real time captioning. This process allows any live broadcast, such as the news or sporting events, to be captioned as they are being televised. Real time captioning uses court reporters, who can type up to 250 words per minute, giving viewers who are deaf or hard of hearing near instantaneous access to most live broadcasts. In 1980, NCI captioned a mere 832 hours worth of programming. Today, NCI captions more than 14,000 hours worth of programming yearly.<sup>1</sup> Most publications listing television programs, such as the *TV Guide* or newspapers, use the universal symbol for closed captioned, two capital C's surrounded by a symbol of a television set, to indicate if a program is closed captioned or not.

Technology is now available that will enable persons to caption their own videos. Using software products such as CaptionWorks by Universal Learning Technology, captions can be placed directly on any video.

Captioning, an idea born out of failure, now benefits more than twenty-four million individuals<sup>1</sup> with severe hearing impairments as well as persons with learning disabilities. In a little over a decade, captioning has grown to a global communications service. For more information regarding captioning,

---

1. National Captioning Institute, <http://www.us.net/nci/>



please contact your local ATRC. n

## Blocks in Motion

*Patty Hove*

### Mike Meyreles Among Select Few to Earn AT Certification

The Easter Seal Society of Del-Mar, Inc. announced that Mike Meyreles, a Rehab Engineer at the New Castle Rehab Center and DATI's ATRC, has earned certification as an Assistive Technology Practitioner (ATP) from the Rehabilitation Engineering and Assistive Technology Society of North America. In earning this certification, held by only 137 others in the U.S., Mike has demonstrated that he possesses in-depth, practical knowledge in all areas of assistive technology for people with disabilities.

“Mike has worked very hard over the last 2 1/2 years as a rehab engineer. He has played a major part in helping people achieve independence through the use of assistive technologies,” said Maureen Schweitzer, Easter Seals' Director of Rehab and AT Services. “He is among a very small group of professionals who hold this certification nationwide and by all indications, the only one from Delaware.”

To earn this distinction, Meyreles first had to meet eligibility requirements that included a specified level of academic training and work experience. Following dedicated study, Meyreles took and passed an exhaustive exam to determine the extent of his knowledge in many different areas of AT such as augmentative communication, computer access, environmental control, seating and positioning, and wheeled mobility. Congratulations, Mike! n



*Blocks in Motion*

In Blocks in Motion, from Don Johnson, Inc., fine motor skills are not necessarily a prerequisite for success. Children of all ages will enjoy making rocket ships, boats, people and more out of colorful blocks. Once blocks are stacked, lined up, and rotated, glue them together and make them move! Not only can the blocks be of different colors, they can also bounce, fall from the “sky” or collide. Set them against various backgrounds like a gravel walkway, sandy beach, or brick wall and the possibilities are endless for a fun and educational experience. Once that car of yours is built, you can assign it a speed and race it against the slower block cars. Squares, ovals, circles and other shapes can be quickly drawn using the “Background Paint Toolbar”; text can also be entered.

Blocks in Motion encourages skills of creative thinking, cause and effect, problem solving, and figure ground manipulation. The Blocks in Motion manual includes a tutorial, sample activities, and classroom ideas. Blocks in Motion can also be used with the standard keyboard, alternative keyboards such as Ke:nx On Board, touch window/screen, and single switch/scanning methods. System requirements are the following: Macintosh LC or higher, System 7 or higher, 2.5 MB hard drive, 2.5-5 MB RAM for the program. Contact your local ATRC for a demo of Blocks in Motion. n

# Mouse Alternatives For Everyone

*by Ed Salisbury*

The X-Y Position Indicator was designed by a man named Douglas Englebart in 1964 for use with advanced office automation systems. This now commonplace device is used by almost every Windows user, Macintosh user, and Internet surfer. Its newer name, the mouse, describes more its appearance than its function. With the proliferation of the mouse, there has also been an increase in the number of people unable to use the computer effectively due to an inability to operate the standard mouse. Fortunately, for every style of mouse, there are at least two alternative devices that can take its place. Many of these mouse alternatives, or mouse emulation devices, are not specifically designed for people with disabilities. In other words, they are, by nature of their design, suitable for everyone.

There are two main disadvantages to the standard mouse, especially for people with disabilities. One disadvantage is the amount of wrist and arm movement needed to guide the mouse to the far corners of the mouse pad. The second disadvantage is the large amount of room needed on a desktop for the operation of the mouse. To help solve the first problem, most mouse drivers include an adjustment for acceleration. Setting a high value for acceleration requires only a small amount of mouse movement to move the mouse pointer a large distance. As a person's mouse skills increase, the acceleration can also be increased. Conversely, a person with mild tremors or spastic movements would probably benefit from the mouse acceleration set to low. Many people do not realize that there is a simple form of mouse emulation included with most computers. Both the Macintosh (system 7.0 or later) and Windows 95 computers include a MouseKeys feature. When the computer is set in this mode, the numeric keypad can be used to move the mouse cursor. All mouse functions including button click and click and drag can be achieved using this set of keyboard keys. For those using DOS, a free program called Access DOS

can be obtained from the Trace R&D Center in Madison, Wisconsin. Windows 3.0 or 3.1 users need only contact Microsoft by phone, or visit their site on the Internet, to receive the free Access Pack for Windows.

Two products, the track ball and the track pad, are designed to solve both the space and mobility problems of the standard mouse. The track ball sits stationary on the desktop. The computer user need only turn a ball on the top of the device to move the mouse pointer. This ball can generally be turned using a single finger, thus eliminating the need for upper arm movement. Track balls come in many shapes and sizes and, depending on size, can take up very little room on the desktop. Like the track ball, the track pad also sits stationary on the desktop. It is operated simply by passing one's finger over a small, touch sensitive tablet. Because the trackpad has a sealed surface and no moving parts, it is generally less susceptible to problems caused by oil and dirt buildup. Both track balls and track pads are commonly built into laptop computers but may be purchased for desktop computers as well.



Many people who use power wheelchairs prefer to use a joystick rather than a mouse. Joysticks can be purchased for use with the computer that closely resemble those used with a power wheelchair. It is important to choose one that acts as a mouse, not as a standard game joystick. Joysticks that plug into the keyboard port (PS/2 and ADB) are mouse emulating. Ones that plug into the game port of a sound card are generally specialized and can only be used with certain games.

Another common mouse alternative is the touch sensitive display. This type of access is commonly found in kiosks where a natural, self-explanatory interface is required. The visitor to the kiosk need only touch desired selections on the computer screen. This technology can also be applied to a range of software

+

on the personal computer. Children may benefit from the touch sensitive display because it utilizes pointing, a natural gesture that emerges relatively early. The cognitive ability and the fine motor control needed to use the mouse generally comes later in the child's development. Touch screen access is especially suited for early education software. Software requiring very precise mouse movement is often difficult to access with touch sensitive displays.

This form of mouse emulation can be achieved in three ways. The first method is to purchase a touch sensitive monitor. Although somewhat expensive, they do provide a high level of accuracy and durability. For those who do not wish to purchase an additional monitor, or for those who use a laptop computer, another option is available. Several companies can embed a touch sensitive membrane into or onto the existing monitor. The third and most common option is to purchase a touch sensitive screen that attaches to the surface of the monitor. Because these screens generally stand away from the actual display a slight distance, they often need recalibration when more than one person is using the computer.

For a person with no functional hand use, several mouse alternatives are available. For those who have



reliable head movement, the HeadMouse and HeadMaster may be effective means of mouse emulation. A person using the HeadMouse need only wear a small reflective dot on the forehead. HeadMouse uses infrared technology to move the mouse pointer in correspondence with the person's head movement. A person using the HeadMaster wears a lightweight headset attached to the rear of the unit via telephone cable. Using ultrasonic technology, the HeadMaster controls the mouse pointer in a way similar to that of the HeadMouse. A mouse click with

either device can be achieved using a remote infrared switch or any standard ability switch. The No Hands Mouse is another mouse alternative ideal for a people with little or no use of their hands. The No Hands Mouse utilizes two foot pedals. One pedal is used to move the mouse pointer, while the other pedal acts as the mouse button.

All mouse alternatives can be coupled with an on-screen virtual keyboard for text entry. Some virtual keyboards include a dwell feature which eliminates the need to click the mouse to select a key. This is especially beneficial when using the HeadMouse or the HeadMaster, allowing total hands free access to the mouse and keyboard.



Ideally, to make the graphical user interface of Windows and Macintosh more accessible to people with visual impairments, the mouse needs to be eliminated completely. Computers using Windows as their operating system can be accessed almost completely with keyboard hot keys instead of the mouse. Unfortunately, the Macintosh requires the addition of third party software to make this happen. Many screen view programs that provide speech output for people who are blind include features that allow access to all windows and icons using just the keyboard.

Listed above is only a small sampling of mouse alternatives that are available. Many of these can be purchased in local computer stores. Others are available through disability related catalogs. Ideally, a form of access should be designed in a way that benefits everyone. Your local ATRC has a variety of mouse alternatives available for loan. If you would like additional information on any of the mouse alternatives, including specific brands and prices, call your local ATRC. n

## **Len Frescoln Writes**

For example, the FCC, under the Telecommunications Act, issued a Notice of Inquiry (NOI) inviting public comment on a variety of issues raised by implementation of the law. Such NPRM's and NOI's are published in the Federal Register, and are frequently available in alternative formats. Citizens are then asked to submit comments about the various sections of the law for which regulations are being written.

The opinions expressed herein do not necessarily reflect the position or the policy of the U.S. Department of Education, and no official endorsement by the U.S. Department of Education of the opinions expressed herein should be inferred. n

*Tech Express of Assistive Technology Funding & Systems Change Project, Winter '97*

classroom adaptation issues, and with disincentives to re-employment.

The ATRC has helped me as a comprehensive source of information on assistive technology. Through the equipment lending program, it offers hands-on evaluation opportunities to perspective buyers of new technologies. The center also provides linkage among elements of a diverse community and provides workshops for the specialist and lay-participant alike.

The assistive technology that I have found useful ranges from the basic (e.g., hand-held lenses, knee pads) to the sophisticated (e.g., Closed Circuit Television, print reading technology). Had the equipment loan program existed years earlier, I might have avoided the purchase of expensive but poorly designed equipment.

Though many fine minds are engaged in development, sophisticated equipment is often rapidly obsolete, narrow of application and prohibitively expensive. Much computer adaptation technology is also years behind current applications development. While assistive technology cannot provide all the answers, the growing catalog of consumer choices is vastly preferable to the alternative.

People with disabilities and caregivers who wish to

Fifteen years ago, I sustained neurological injuries which left me legally blind with impaired mobility. The ensuing search for solutions was complicated by poor transportation access, my inability to read, and lack of coherent guidance. It often required prolonged trial and error and much help from family and friends to even create limited solutions to new found problems.

While the Americans with Disabilities Act has since eased transition for those with acquired disabilities, peer guidance remains important. As a member of the NCCo ATRC Advisory Board, and as a graduate of the excellent Partners in Policymaking program for disability advocacy, I hope to serve both personal and community needs. As an alumnus of the University of Delaware MBA program, I am also concerned with

influence public policy, legislative agendas and budget allocations are urged to apply for the Partners in Policymaking program. For information on this program, contact your local ATRC. n

# FINANCING ASSISTIVE TECHNOLOGY

## *Understanding Taxes Can Improve Access to AT*

*Ron Sibert, DATI Funding Specialist*

Well, 'tis the season once again for all good taxpayers to begin filing their returns. To the extent that one can capitalize on certain tax advantages, deductions, etc., to increase usable income, that person's ability to afford assistive technology (AT) can be significantly improved. The Internal Revenue Code (IRC), the federal income tax law (covered under Title 26 of the U.S. Code), and its accompanying regulations contain several provisions that can be very useful to persons with disabilities, their families, and even their employers. One of the latest developments, for example, came as part of the Health Insurance Portability and Accountability Act passed in August 1996. As of January 1 [1997], the law allows individuals who itemize to deduct part of their premiums and lets employers deduct costs of such insurance for workers.<sup>2</sup> Also, beginning in 1997, individuals who are self-employed will have an insurance tax deduction phased in; starting with a deduction of 40% of premium costs in 1997, increasing to 80% in 2006. (The concept of deductions is discussed in more detail below.) The Act also allows employers to set up tax-free accounts for employees, up to a maximum of \$3,375, which may then be applied to the purchase of medical devices and services. Unfortunately, these provisions cannot be applied on 1996 tax returns. However, there are also several long-standing provisions that are currently available to people with disabilities and their families.

Before describing these provisions, it might be best to start with an explanation of key terms. First, the concept of *income* is the basis for most tax benefit-related calculations, and there are a few important types to consider. Those are: gross income (GI), adjusted gross income (AGI), and everyone's favorite, taxable income (TI). By law, GI includes income realized in any form, whether in money, property, or services, unless excluded by law. There are several

possible exclusions (that is, income that is not counted) for people with disabilities. Examples of such exclusions are Supplemental Security Income (SSI) and the cost of public services like special education and vocational rehabilitation for which beneficiaries are not generally charged. AGI is GI minus nontaxable/deferred tax income (such as your and/or your spouse's individual retirement account [IRA] deduction, or unreimbursed business expenses). Personal exemptions—\$2550 allowed for each taxpayer, spouse, and each of their dependents—are one category of figures subtracted from AGI to get to taxable income. Deductions are another category of income adjustments, or amounts that may be subtracted from AGI to get to taxable income—or from GI to get to AGI. (Either way, the desired result is reduced taxable income.) Taxable income is the difference between your AGI and your standard or your itemized deductions. The more deductions one has, the lower is taxable income (that is, the lower the tax pay-out and/or the higher the tax refund). The standard deduction varies based on one's filing status (e.g., single [\$4,000]; married filing jointly [\$6,700]; married filing separately [\$3,350]; or head of household [\$5,900]). Additional standard deductions are available for people over age 65, those who are permanently disabled, and for those who are blind. Note that the additional standard deductions are additive. That is, one may take an additional deduction for each category into which s/he falls. For example, a person who is 67 years old and is blind may take the standard deduction appropriate to his/her filing status, plus the two additional standard deductions for age and blindness<sup>3</sup>. Finally, it may be more advantageous for some people to itemize their deductions. This is true when a person has deductible interest payments or business and/or health care expenses that exceed the standard deduction. In fact, itemization is not

---

2. *The Wall Street Journal*, January 2, 1997, pg. 1.

---

3. The additional standard deductions also vary by filing status.



permitted unless the sum of all itemized deductions exceeds one's standard deduction amount.

Probably the most common and flexible deductions affecting people with disabilities seeking AT are available to all taxpayers: the deduction for medical, dental and other health care expenses, and miscellaneous work expenses. Medical expenses are not deductible in their entirety—only the portion that exceeds 7.5% of AGI. Even so, AT is deductible on the basis of the statutory definition of medical care which includes amounts paid “for the diagnosis, cure, mitigation, treatment or prevention of disease or for the purpose of affecting any structure or function of the body.”<sup>4</sup> For people with disabilities who use AT, this definition has far-reaching implications. Even if no other part of that definition applied, the extent to which AT affects restoration of function is indisputable, and should be deductible on that basis alone. The miscellaneous category of expenses that may be deducted are those that are work-related (e.g., equipment, publications, apparel, etc., that a person uses at work—not Impairment-Related Work Expenses, the Social Security work incentive). This very broad category of expenses are treated as Miscellaneous Itemized Deductions (MIDs). Compared to deductible health care expenses, MIDs have a lower threshold—2% of AGI,<sup>5</sup>

Deductible medical care expenses can be useful in leveraging another possible AT funding, source—qualified retirement plans. Despite the general inadvisability of early withdrawals from tax-deferred retirement programs, there may be times when doing so is necessary in an emergency or as a last resort. Funds that are withdrawn prematurely from tax-deferred accounts are subject to penalties in the form of additional taxes (tax liability beyond and separate from regular tax responsibilities). However, if the proceeds of the withdrawal were spent for deductible medical expenses (that is, those exceeding 7.5% of AGI), that amount would not be subject to penalty.

---

4. Section 213, IRC

5. Chapters 4 & 6 of Steven B. Mendelsohn's *Tax Options and Strategies for People with Disabilities* [Demos Publications, 1993] provides excellent discussions of the legal basis for AT's deductibility.

Similarly, if the reason for the withdrawal is attributable—that is, directly related—to a person's disability, s/he can claim a penalty exemption (using form 5329 - Additional Taxes Attributable to Qualified Retirement Plans (including IRAs), Annuities, and Modified Endowment Contracts).<sup>6</sup>

Another even more powerful means of reducing one's tax liability is through the application of tax credits. Credits are different from deductions in that they are subtracted directly from the tax owed, whereas deductions only reduce TI, the income figure upon which the tax amount is based. Credits are more effective in reducing tax liability because the amount owed in taxes is reduced by exactly the amount of the credit. Deductions, by contrast, reduce the amount of tax owed by just a fraction (typically 15-20%) of the numerical value of the deduction. Also note that credits may be claimed regardless of whether a person chooses to itemize or to take standard deductions. The new health insurance portability law contains a good example of a tax credit. This credit allows a person who purchases his/her own health care policy to deduct part of the cost of the premium (provided that the person's medical expenses for that tax period exceed 7.5% of AGI). People who are 51-60 years old can deduct \$750 of their premiums from their taxes; up to \$2000 may be deducted by those over 60 years of age, and up to \$2500 for those over 70.<sup>7</sup> Note that **credits contained in the insurance portability law will not apply to your 1996 taxes**; they will for 1997.

There are other currently available credits as well. For example, the *Dependent Care Credit* may be applied to expenses incurred by a taxpayer for the care of a dependent who has one or more disabilities when such care would enable the taxpayer (frees the taxpayer) to work. Simply complete and attach form 2441—a new development for the 1996 tax year. No medical certification of disability is required in this case. This is not true, however, of the disability portion of the *Credit for the Elderly and Disabled*. In order to take the credit for disability, one must have a medical

---

6. Mendelsohn, *Ibid.*, pgs. 168-170

7. J. L. Romano, Esq., *January 1997 update to Legal Rights of the Catastrophically Ill and Injured: A Family Guide*, pg. 281.

certification of disability and be incapable of *substantial gainful activity* (SGA). *Tax filers* under age 65 must have the treating physician complete a statement certifying that s/he is permanently and totally disabled, and attach that statement to the tax return (Schedule R-Form 1040 or Schedule 3-Form 1040A). The credit for the elderly is available to all persons who were age 65 or older at the end of the tax year. The required forms are the same in either case; and the amount always varies by filing status.

According to the U.S. Treasury Department, SGA is the performance of significant duties over a reasonable period of time while working for pay or profit, or in work generally done for pay or profit. Full-time work (or part-time work done at your employer's convenience) in a competitive work situation for at least the minimum wage conclusively demonstrates the ability to engage in SGA. The following examples illustrate the tests of SGA.

Example 1. Trisha, a sales clerk, retired on disability. She is 53 years old and now works as a full-time babysitter for the minimum wage. Even though Trisha is doing different work, she is able to do the duties of her new job in a full-time competitive work situation for the minimum wage. She cannot take the credit because she is able to engage in substantial gainful activity.

Example 2. Tom, a bookkeeper, retired on disability. He is 59 years old and now drives a truck for a charitable organization. He sets his own hours and is not paid. Duties of this nature generally are performed for pay or profit. Some weeks he works 10 hours, and some weeks he works 40 hours. Over the year he averages 20 hours a week. The kind of work and his average hours a week conclusively show that Tom is able to engage in substantial gainful activity. This is true even though Tom is not paid and he sets his own hours. He cannot take the credit.

Example 3. John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for 6 months during which John was paid the minimum wage. Because of John's disability, he was assigned only light duties of a nonproductive

*make-work* nature. The activity was gainful because John was paid at least the minimum wage. But the activity was not substantial because his duties were nonproductive. These facts do not, by themselves, show that John is able to engage in substantial gainful activity.<sup>8</sup>

Note that this SGA test for tax credits differs significantly from that which qualifies a person for Social Security Disability Insurance. The two should not be confused. n

---

8. Website of the U.S. Treasury Department:  
[http://www.irs.ustreas.gov/plain/ind\\_info/pub17](http://www.irs.ustreas.gov/plain/ind_info/pub17)



## Delaware Recycles AT

*If you are interested in an item, please call the number listed next to the item.*

*If you would like to add or remove an item from the list, call 800-870-3284, press 1 for English, and then press 3 for the DATI Central Site office. All prices are negotiable and all area codes are 302 unless otherwise noted.*

### Devices Available:

#### Ambulation/Mobility

- Brace, Boston Scoliosis for spinal curvature, size x-8-F0<sup>0</sup>, Free, Claire, 674-5735  
Braces, Child, f/2 year old, \$200 & \$75, Bernie, 455-1432  
Cane, 4-legs, \$35, Kathy, 644-2214  
Leg Brace, w/hinge, large, \$35, Kathy, 644-2214  
Walker, New, 2 wheels, folds, \$25, Kay, 994-7249  
Walker, Swedish Rollator w/wheels & attached seat, \$300, D.C., 629-2045  
Walker, collapsible, \$65, Howard, 994-5565

#### Architectural

- Rancher, 3 BR, w/c accessible, no steps, \$121K, Sam, 479-0819

#### Augmentative Communication

- Lightwriter, Scanning (SL8), \$500, Carolyn, 856-7946

#### Computers/Electronic Equipment

- B.O.S.S. 8000 Casio Organizer, \$50, Carolyn, 856-7946  
Scan Man w/catchword PRO OCR for Windows, \$100, Carolyn, 856-7946  
Unmouse, \$30, Carolyn, 856-7946

#### Educational

- Hooked on Phonics, books & tape, \$150, Donna, 337-7642

#### Hearing

- Telecaption II Decoder, \$35-Firm, Donald, 892-9038  
Telecaption Caption Decoder, \$40, Sandy, 328-2872  
TTY, Ultratec Compact, portable, \$275, Melissa, 410-822-3949

#### Personal Care/Home Management

- Bath Chair, std, \$10, Kay, 994-7249  
Bath Chair, Tubby II Folding Bath Bench Chair, \$70, Sandy, 328-2872  
Bath Support Seat, Child's (2), \$70 ea., Sandy, 328-2872  
Bathtub Bench, New, \$100, Sarah, 322-8112  
Bean Pillow w/liner & cover, \$20, Sandy, 328-2872  
Bedside Commode, \$20, Sandy, 328-2872  
Bedside Commode, freestanding or over the commode, \$45, Kathy, 644-2214  
Commode, Child's, High-Back, \$85, Sandy, 328-2872  
Commode, free standing, \$10, Kay, 994-7249  
Commode, portable, \$65, Howard, 994-5565  
Fluctuating air mattress w/pump, new for single bed, \$95, Michael, 322-4543  
Geriatric Chair, new, w/reclining chair, adj. foot rests, & attachable tray, \$400, Sarah, 322-8112  
Hospital Bed, Electric, \$500, Leroy, 834-4856  
Hospital Bed, Electric, \$1,200, Billie, 322-7863 after 6 p.m.

- Hospital Bed, Electric, \$350, Richard, 610-565-3636  
Oxygen Machine, \$1K, Millie, 412-264-6121  
Patient Lift, Invacare, hydraulic, \$200, Debra, 366-1010  
Peristaltic Gradient Sequential Compression Pump, Negotiable, Joanne, 658-5878  
Portable Oxygen Concentrator, \$100, Larry, 737-6792  
Pulmo-Aide Compressor, \$40, Millie, 412-264-6121  
Pulmo-Aide Compressor, \$20, Larry, 737-6792  
Pulse Oximeter, \$1K, Larry, 737-6792  
Shower Bench, small, \$20, Kathy, 644-2214  
Stair Glide, for 14 steps, \$2K, George, 653-9038  
Stair Glide, model 25, \$2K, Carl, 478-1591  
Tens Unit, Spectrum Max SD, best offer, Mary, 456-0242  
Toilet Seat, raised, adj., adult, \$10, Sandy, 328-2872  
Toilet Seat, w/rails, \$20, Sandy, 328-2872  
Transfer Bench, used twice, \$50, Kathy, 644-2214  
Transfer Bench, \$65, Howard, 994-5565

#### Three/Four-Wheeled Powered Scooters

- Scooter, Rascal, 4 wheel, basket, recharger, new, \$3K, Josephine, 764-5324  
Scooter, Omega, 3 wheel, w/arms, basket, double battery, \$300, Judy, 645-9158  
Scooter, Sun Runner, 4 wheel, inc. lift for car, \$2K, Steve, 695-1695  
Scooter, 3 wheel, dismantles for storage in trunk, \$600, Larry, 737-6792  
Scooter, Rascal, 3 wheel, chair w/arms, horn, flag, double batteries, charger, \$1,500, Kathy, 644-2214

#### Vehicles/Accessories

- Hand Brake/Throttle, new, GM, \$395, Barbara, 678-0515  
Ramp, permanently attaches to a van, \$60, Elizabeth, 422-2896  
Van, 89 Ford E 150, blue, Braun w/c lift, automatic, \$8K, Richard, 610-274-0242  
Van, '88 Dodge Maxi Van, 50K, lift bed, toilet, storage, electric, \$20K or \$12K to qualified buyer, Franklin, 368-4675  
Van, '87, Convertible, new w/c lift, 80K miles, \$6,500, Howard, 994-5565  
Van, '90 E150, white & gray, w/c lift, 72K miles, garage kept, best offer, Ken, 784-6266

#### Wheelchairs

- Adult, Electric, w/recharger, E&J, \$1,500, Mary, 984-1225 after 6 p.m.  
Adult, Electric, Joystick Hoveround, reclines, hi-back, negotiable, Josephine, 764-5324  
Adult, Electric, Invacare, 16" wide, w/tilt & space recliner, removable joystick on tray, \$7K, Jo/Jim, 610-622-4276  
Adult, Manual, \$500, Rose, 335-4659 evenings

**(Delaware Recycles AT cont'd)**

Adult, Manual, 18", Invacare w/footrests, \$500, Cindy, 475-2904  
Adult, Manual, lightweight, 3-wheeled Teladyne, indoor use, person must be able to self-propel, \$50, Clyde, 368-8779  
Adult, Manual, std, \$50, Leroy, 834-4856  
Adult, Manual, small, E & J, headrest, tray, doesn't recline, \$150, Jeri, 645-4785  
Adult, Manual, Invacare, Jay Back, \$600 Firm, William, 652-1914  
Adult, Travel Chair, lightweight, collapsible, std size, \$350 Firm, Alice, 998-4537  
Child, Quickie P10, Electric, \$3K, Richard, 610-565-3636  
Child, E & J, Electric, Barbie, \$5K, Joanne, 215-335-0589  
Child (6-18), Electric, Invacare 9000, \$500, Susan, 610-793-1470  
Child, Zippie by Quickie, Manual, Pink & Black, tilts, \$500, Jamie, 945-8668  
Child, Quickie II, Manual, Pink, Kevin, 410-885-5748  
Child, Quickie, Manual, w/tray, \$200, Vernessa, 655-9840 eve.  
Children's, variety, Free, Kristen, 672-1960

**Devices Needed:**

Accessible Home with w/c ramps and lowered cabinets, Sarah, 322-8112  
Bicycle, pedal w/hands, Pat, 653-6892  
Commode, adult-sized w/restraints, Sheila, 697-8404  
Headrest for w/c w/mounting bracket, Michael, 322-4543  
Hospital Table, Mildred, 328-6857  
Lift for Rascal Scooter, Dawn, 738-5336  
Lift Chair (donation), Raymond, 349-5610  
Lift Chair, Ruth, 697-0435  
Phone Flasher for TTY, Tricia, 832-8082  
Portable Ramps, Dave, 328-4143  
Scooter, electric, heavy duty, Sarah, 322-8112  
Shower Bench or Chair, small, Kristen, 658-0672  
Standing Table, Ken, 831-2430  
TDD, Joann, 834-2518  
Tilt Table, Theresa 651-6015  
Tricycle, Adult w/coaster brakes, Mary Anne, 998-2171  
Tricycle, Adult w/ or w/o coasters, Loretta, 478-7912  
Tricycle, Child's, accessible, Marcy, 609-478-0656  
TTY, Tricia, 832-8082  
Van Lift, Pat, 653-6892  
Van Ramps, 7-10', EZ access, Cindy, 284-9575  
Van Ramps, Pat, 653-6892  
Wheelchair, Adult (large), Robert, 323-1906  
Wheelchair, Adult (small), manual, lightweight, Robert, 323-1906  
Wheelchair, Adult, Manual, donation only, Christine, 378-0523  
Wheelchair, Electric, 16" seat w/control on right side, Kristen, 672-1960  
Wheelchair, Electric, adult (tall), Arlene, 856-5063  
Wheelchair, 22", collapsible, Barbara, 834-2267  
Wolf Communication Device, Liz, 429-4062

Note: If you are looking for items not on the list, please contact the Central Site office at 1-800-870-DATI. New items are added to the list regularly. n

**To contact DATI's Central Site office or the  
ATRC closest to you...  
Call 1-800-870-DATI**

Press #1 for English or

Press #2 for Spanish

then press...



#3 for the Central Site office or

#4 for the New Castle County ATRC or

#5 for the Kent County ATRC or

#6 for the Sussex County ATRC

TDD callers—If you do not press #1 or 2 your call will be answered on a TDD line by someone at the Central Site office.

