ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODE

CHAPTER 810-3-15
DEDUCTIONS FOR INDIVIDUALS GENERALLY

810-3-15-.16 Medical And Dental Expenses.

A deduction is allowed for expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent, in accordance with 26 U.S.C. §213; provided, however, that the limitation of the deduction to the excess of those expenses over 7.5 percent of adjusted gross income as provided in 26 U.S.C. §213 shall instead be limited to the excess of those expenses over 4.0 percent of adjusted gross income as defined in Code of Ala. 1975, §40-18-14.2. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.

Author: Roger Frost, Sharon Norman, Hugh Kirkland, James Lucy, Lee Johnson, Betty Knowles
Statutory Authority: Code of Ala. 1975, §§40-2A-7(a)(5), 40-18-15.
History: Adopted October 1, 1982. **Amended:** Filed July 27, 1988; May 15, 1992. **Amended:** Filed September 18, 1996; effective October 23, 1996. **Repealed and New Rule:** Filed December 14, 1999; effective January 18, 2000.