

810-3-8-.18 Recognition of Gain or Loss on Transfer of Property to a Spouse or Former Spouse. The amount of gain or loss on the transfer of property to a spouse or former spouse shall be determined in accordance with 26 U.S.C. § 1041. For interpretation of federal statutes adopted by the Alabama Legislature see Rule 810-3-1.1-.01, Operating Rules.

Author: Brenda J. Fincher, Judy A. Robbins.

Authority: Sections 40-2A-7(a)(5) and 40-18-8, Code of Alabama 1975.

History: Effective December 4, 1992.

Amended: Filed September 18, 1996, effective October 23, 1996.

Amended: Filed April 28, 1999, effective June 2, 1999.