

810-3-15-.13 Alimony and Separate Maintenance Payments.

(1) Effective for taxable years beginning January 1, 1990, alimony and separate maintenance payments will be deductible in accordance with 26 U.S.C. §215. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.

(2) For taxable years ending after December 31, 1984, and before January 1, 1990, alimony and separate maintenance payments will be deductible as provided in 26 U.S.C. §215 as in effect on January 1, 1985.

Author: Roger Frost, Sharon Norman, Hugh Kirkland, James Lucy, Lee Johnson, and Betty Knowles  
Authority: §§ 40-2A-7(a)(5) and 40-18-15, Code of Alabama 1975  
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