
(1) A deduction is allowed for an individual's qualified retirement contribution in accordance with 26 U.S.C. §219.

(2) A deduction is allowed for contributions of an employer to an employees' trust or annuity plan, or for compensation paid or accrued on account of an employee under a deferred-payment plan, in accordance with 26 U.S.C. §404.

(3) For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.

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