

810-3-15-.17 Charitable Contributions. A deduction for charitable contributions is allowable to the extent allowed for federal income tax purposes under 26 U.S.C. §170; provided, however, that the contributions base shall be the adjusted gross income as defined in Code of Alabama 1975, §40-18-14.2, except for any net operating loss carryback deduction allowable by §40-18-15.2. For interpretation of federal statutes adopted by the Alabama Legislature, see Rule 810-3-1.1-.01, Operating Rules.

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Authority: §§40-2A-7(a)(5) and 40-18-15, Code of Alabama 1975  
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