

Tax Reduction Letter

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Internal Revenue Code Section 213(f)

Medical, dental, etc., expenses.

. . .

(f) Special rule for 2013, 2014, 2015, and 2016. In the case of any taxable year beginning after December 31, 2012, and ending before January 1, 2017, subsection (a) shall be applied with respect to a taxpayer by substituting "7.5 percent" for "10 percent" if such taxpayer or such taxpayer's spouse has attained age 65 before the close of such taxable year.