

Decision of the Tax Appeal Board - Date: December 14, 1972

Docket No. 510

Clare A. Stewart, Jr.

Personal Income - Deductions - Medical Expenses (Prior Law).

The cost of installing an air-conditioning system and filter in a taxpayer's home upon the directions of a doctor for the medical care of the taxpayer's wife is deductible as a medical expense. However, to the extent this addition of the taxpayer's home increases its value, the deduction is not allowed.

NOTE:           The above relates to the law in effect prior to January 1, 1971. Under the current law, the starting point for computing taxable income is federal taxable income.