



federal income tax deduction. The Revenue Department is directed to recalculate the final assessment amount to include the deduction and provide the updated calculation to the Tax Tribunal no later than **June 26, 2026**. Appropriate action will be taken.

Entered June 8, 2026.

*/s/ Leslie Pitman* \_\_\_\_\_

LESLIE PITMAN

Associate Judge

Alabama Tax Tribunal

lhp:ml

cc: William & Sandy Lockhart  
Ryan N. Corley, Esq.