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South-Western Federal Taxation 2013: Individual Income Taxes, Professional Edition (with H&R Block @ Home CD-ROM) (WEST FEDERAL TAXATION INDIVIDUAL INCOME TAXES) by William Hoffman and James E. Smith | Apr 10, 2012

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In 2012, qualified medical expenses in excess of 7½% of adjusted gross income were deductible as an itemized deduction, and that threshold/floor has been increased to 10% for 2013. Tax rates in general have gone up as a result of legislation taking effect in 2013. The top individual income tax rate has increased from 35% to 39.6%.

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