

INTERNAL REVENUE SERVICE

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Dear [REDACTED]

This letter is in response to your inquiry of March 12, 2003, on behalf of a constituent whose physician has recommended purchase of home exercise equipment as part of treatment for the constituent's obesity. I am pleased to advise you that the cost of home exercise equipment may be deductible as a medical expense under section 213 of the Internal Revenue Code.

A taxpayer can deduct expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, spouse, or dependent, to the extent the expenses exceed 7.5 percent of adjusted gross income, under section 213(a). Medical care includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body, under section 213(d)(1)(A).

Deductions for medical expenses under section 213 are limited to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness. An expense that is merely beneficial to the general health of an individual, such as a vacation expense, is not a medical care expense. Section 1.213-1(e)(1)(ii) of the Income Tax Regulations. Thus, the cost of exercise to maintain an individual's general good health is not deductible as a medical care expense.

The Internal Revenue Service followed the medical community's recognition of obesity as a disease, and stated that uncompensated amounts an individual pays to participate in a weight-loss program as treatment for a specific disease diagnosed by a physician, including obesity, are deductible as medical expenses. Rev. Rul. 2002-19, 2002-16 I.R.B. 778. The ruling does not define what constitutes a weight-loss program, leaving the specifics of that to the individual's physician.

Accordingly, taxpayers may deduct exercise expenses, including the cost of equipment to use in the home, if required to treat an illness (including obesity) diagnosed by a physician. For an exercise expense to be deductible, the taxpayer must establish that the purpose of the expense is to treat a disease rather than to promote general health,

and that the taxpayer would not have paid the expense but for this purpose. The deduction is subject to the other requirements of section 213.

I hope this information is helpful. If we can assist you further, please call me at [REDACTED], or [REDACTED] of my office at [REDACTED]

Sincerely,

B. John Williams, Jr.