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Burn Your Belly Fat Fast But Can You Deduct It?

I keep reading about the [6 Ways to Burn Your Belly Fat Fast](#). It's a pretty short list and includes some pretty innocuous items. These six ways make it sound easy to get a flatter belly in no time:

1. Sleep;
2. Short bursts of exercise;
3. Sugar is your Enemy;
4. Vitamin C;
5. Eat fat; and
6. Slowing down your breath.



None of it even sounds expensive, but it still got me wondering how much might be tax deductible. That, it turns out, can hinge on doctor's orders, exactly **what** the doctor orders, and for what **condition**. A lot also depends on how good your records are.

What qualifies as a medical expense for tax purposes? Taxpayers try to write off swimming pools, vacations, medical marijuana, spa visits and patio awnings, sometimes with success. See [Tax Breaks For Alcoholics, But Not Weight Watchers](#). Some of the line-drawing seems downright bizarre.

For example, the IRS ruled that a mother with a double-mastectomy could not deduct the cost of her baby's formula as a medical expense. See [Private](#)

[Letter Ruling 200941003](#). Although the baby's need for formula was clear, it satisfied the child's normal food needs and that meant no deduction. Sometimes, deductions get denied for good reason.

In [Halby v. Commissioner](#), a 78 year old lawyer wrote off therapeutic treatments by prostitutes. He didn't even have a doctor's note but he deducted their "professional" fees. He even deducted pornography. With no medical diagnosis and a self-prescribed treatment that was illegal, the Tax Court said no. The New York State Tax Appeals Board did too. See [Matter of Halby, Nos. 821494/821810](#).

Even for costs that qualify, there's a high threshold. As of January 1, 2013, medical expenses are deductible only to the extent they exceed 10% of your adjusted gross income instead of the previous 7.5% threshold. If you or your spouse is 65 or over, you are temporarily exempt from the increase until 2017. See [IRS Topic 502 – Medical and Dental Expenses](#). If your adjusted gross income is \$100,000, the first \$10,000 of medical expenses are on you. But if you exceed it, you have fairly wide latitude as to what qualifies. It must be for the medical care of the taxpayer, spouse or dependent.

An expense for the diagnosis, cure, mitigation, treatment or prevention of disease qualifies. In contrast, an expense merely beneficial to **general** health doesn't. See [IRS Publication 502](#). False teeth, prescription eyeglasses, contact lenses, laser eye surgery, hearing aids, crutches, wheelchairs, and guide dogs for the blind or deaf are deductible medical expenses. However, you can't deduct funeral or burial expenses, health club dues, over-the-counter medicines, toothpaste, toiletries, or cosmetics.

No-no's also include most cosmetic surgery, dancing or swimming lessons. Back to belly fat and [6 Ways to Burn Your Belly Fat Fast?](#) Costs of special foods and beverages qualify if prescribed by a doctor to alleviate or treat a **specific** illness, if they are **in addition** to the taxpayer's normal diet, and if they are **not** part of the patient's nutritional needs. See [Revenue Ruling 55-261](#).

Thus, if it's special food you're claiming, you'll need a statement from your doctor. Plus, the food can't substitute for something **else** you would consume. Prescribed low calorie foods don't qualify. They are substitutes for the food you would **normally** consume to satisfy nutritional requirements.

For more line drawing, compare Revenue Ruling [79-151](#) with Revenue Ruling [2002-19](#). In the former, the IRS said a weight-loss program to

improve **general** health or appearance didn't qualify. But in the latter, the IRS said you **can** deduct a weight-loss program treating for a **specific** disease diagnosed by a physician. If you're diagnosed as obese that's sufficient.

You want written advice from your doctor prescribing your particular treatment regimen, proof that you followed the prescribed regimen, and proof that you incurred the expenses. For more on which medical expenses qualify and why, see [Tax Breaks For Alcoholics, But Not Weight Watchers](#).

You can reach me at Wood@WoodLLP.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.