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Tax Break For Burning Your Belly Fat?

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Almost 7.5 million people have feasted on [6 Ways to Burn Your Belly Fat Fast](#), which is good since the author says fat in your midsection is a particularly bad sign. The six ways seem simple and not very expensive, but I'm betting some of those millions are looking for tax deductions for whatever expenses they do incur. That, it turns out, can hinge on doctor's orders, exactly what the doctor orders, and for what condition.

If possible, get written advice from your doctor prescribing your particular treatment regimen. Keep proof that you followed the prescribed regimen, and that you incurred the expenses. A lot also depends on how good your records are and how high your expenses are compared with your income.

What qualifies as a medical expense for tax purposes? It's surprisingly broad. In fact, swimming pools, vacations, spa visits and patio awnings, all might qualify. 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](#).



(Photo credit: kennethkonica)

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. 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.

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](#). 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, consider Revenue Ruling [79-151](#), where the IRS said a weight-loss program to improve general health or appearance didn't qualify. But in Revenue Ruling [2002-19](#), 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.

Even for costs that qualify, there's a very high threshold. Medical expenses are deductible only to the extent they exceed 10% of your adjusted gross income. That is up (starting with 2013) from the previous 7.5% threshold. If you or your spouse is 65 or over, you are exempt from the 7.5% to 10% threshold 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.

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.

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. 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](#). No wonder people hate lawyers.

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.