

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

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Refer Reply To:
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Date:
February 23, 2001

▶ Mr. [REDACTED]

Dear Mr. [REDACTED]:

Commissioner Rossotti asked me to respond to your letter dated January 30, 2001, concerning obesity and weight-loss programs. You asked the Internal Revenue Service to issue a revenue ruling allowing obese individuals to deduct the costs of weight-loss programs as medical care expenses under § 213 of the Internal Revenue Code.

The current IRS position on weight-loss programs is stated in Rev. Rul. 79-151, 1979-1 C.B. 116. This ruling holds that if participation in the program was to improve the participant's appearance, general health, and sense of well-being, the expenses of the program are not for medical care, and therefore are not deductible. Of course, the expenses of a weight-loss program prescribed to treat a specific disease are for medical care and are deductible. Also, the cost of surgery to promote the proper function of the body or prevent or treat a disease is a medical care expense.

We appreciate your suggestion and the references you provided to studies on obesity. Each year the IRS and the Department of the Treasury review the many suggestions for revenue rulings and other forms of guidance to be published. The projects selected are announced in the annual Priority Guidance Plan. Input such as you have provided is helpful to us in selecting projects for the Priority Guidance Plan.

I hope this information is helpful. Please call Sean Dwyer at the number above, if you have any questions.

Sincerely,

Associate Chief Counsel
(Income Tax & Accounting)

By _____

Robert A. Berkovsky
Chief, Branch 2