



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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Attn

Dear :

I am responding to a letter dated January 21, 2009, to Commissioner Douglas H. Shulman about the treatment of the costs associated with breast pumps and related equipment. The letter recommends that the Service allow the costs of breast pumps and related equipment to be reimbursable under a tax favored health care flexible spending account (FSA).

In general, funds from an FSA are to be used for medical care. The Internal Revenue Code defines medical care to include the diagnosis, cure, mitigation, treatment or prevention of disease. Medical care includes medicine and drugs but does not include goods or services that are merely beneficial to general health and do not mitigate or treat a disease. Under current law, therefore, the cost of purchasing or renting a breast pump and related equipment, although it may have the benefits mentioned in your letter, would not come within the definition of a medical care expense for FSA purposes.

It is not within the power of the Internal Revenue Service to classify breastfeeding equipment as medical care in contravention of current law. A change to the Internal Revenue Code must be made by Congress.

I hope this information is helpful. If you have additional questions, please contact me
or at () .

Sincerely,

Christopher F. Kane
Branch Chief, Branch 3
(Income Tax & Accounting)