



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

OFFICE OF THE CHIEF COUNSEL

December 14, 2009

Number: **INFO 2009-0252**
Release Date: 12/31/2009

CONEX-151886-09

UILC: 213.00-00

Dear _____ :

This letter responds to your inquiry dated September 25, 2009. _____ spoke with you by telephone on _____, to better understand your request. You requested information on how to report the monthly fee that you pay to an Alzheimer's medical facility.

A medical expense deduction is allowed for expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, spouse, or dependent. The deduction is only allowed for medical expenses that exceed 7.5 percent of adjusted gross income.

Generally, the entire cost of medical care and meals and lodging which are furnished in an institution in which the individual's condition is such that the availability of medical care in such institution is a principal reason for her presence there is deductible as an expense for medical care. Therefore, if an individual is in a full-time facility and the individual's principal reason for her presence in the facility is the availability of medical care to treat Alzheimer's disease, then the entire cost of medical care and meals and lodging is deductible as a medical expense.

Publication 502, Medical and Dental Expenses, explains how to report medical expenses on your individual federal income tax return (Form 1040). Page 19 of the publication (for 2009 returns) indicates that the medical expense deduction is reported on Schedule A, Form 1040, lines 1 through 4. An example of reporting medical expenses is provided on page 20 of the publication. You may also wish to refer to Publication 17, Your Federal Income Tax for Individuals, pages 145-150, Medical and Dental Expenses.

I hope this information is helpful. If you have any questions, please contact
Identification Number , at .

Sincerely,

Thomas D. Moffitt
Chief, Branch 2
Office of Associate Chief Counsel
(Income Tax & Accounting)

Enclosures: Publication 17, Your Federal Income Tax, pages 145-150
Publication 502, Medical and Dental Expenses