



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

OFFICE OF THE CHIEF COUNSEL

January 07, 2011

Number: **2011-0014**
Release Date: 3/25/2011

CC:ITA:B01
GENIN-127579-10

UIL: 213.00-00

Dear _____ :

This letter responds to your request for information dated June 23, 2010.

You ask whether a particular cost is deductible for federal income tax purposes as a medical care expense. You also ask for citations relating to "any litigation" pertaining to the deductibility of costs related to a particular charitable organization you name.

You have requested a general information letter, which calls attention to a well-established interpretation or principle of tax law without applying it to a specific set of facts. See sec. 2.04 of Rev. Proc. 2010-1, 2010-1 I.R.B. 7 (Jan. 4, 2010). A taxpayer may request a letter ruling, which interprets the tax laws and applies them to the taxpayer's specific set of facts. See sec. 2.01 of Rev. Proc. 2010-1, 2010-1 I.R.B. at 6. However, we ordinarily do not issue letter rulings regarding the tax consequences of a transaction for taxpayers who are not directly involved in the request. See sec. 6.06 of Rev. Proc. 2010-1, 2010-1 I.R.B. at 15.

Under section 213 of the Internal Revenue Code, a deduction is allowable, subject to limitations, for certain medical care expenses. The Income Tax Regulations provide, in part, that expenditures for medical care are confined to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness. We are enclosing a copy of Publication 502, Medical and Dental Expenses, which discusses what expenses are included in calculating the deduction.

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. See sec. 2.04 of Rev. Proc. 2010-1. If you have any additional questions, please contact our office at

Sincerely,

Karin Goldsmith Gross
Senior Technical Reviewer, Branch 1
(Income Tax & Accounting)

Enclosure (1):
Publication 502