



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
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The Honorable Mark R. Warner  
United States Senator  
180 West Main Street  
Abingdon, VA 24210

Attention:

Dear Senator Warner:

I am responding to your letter of February 9, 2011, on behalf of your constituent . wrote about whether reimbursements from her medical reimbursement account (MRA) were allowable for a "medical concierge" fee she paid to her doctor.

paid an annual fee to her medical practice for the following benefits: heightened access to physicians, a comprehensive annual physical, minimum half hour doctor visits, and access to dietitians and exercise therapists. The administrator of her MRA decided that this annual fee was not a reimbursable expense.

In general, expenses that are reimbursable from an MRA must be both expenses paid during the taxable year for medical care and expenses that the MRA decides to reimburse. The Internal Revenue Code defines medical care as amounts paid for the diagnosis, cure, mitigation, treatment or prevention of disease, or for the purpose of affecting any structure or function of the body. An MRA can limit payment or reimbursement to only certain expenses. Each plan can have its own rules as to what it chooses to reimburse and can disallow an expense even if it otherwise fits the definition of a medical care expense.

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

Sincerely,

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