



OFFICE OF THE CHIEF COUNSEL

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

January 6, 2014

Number: **2014-0005**  
Release Date: 3/28/2014

CONEX-150365-13

UIL: 213.00-00

The Honorable Susan M. Collins  
United States Senator  
202 Harlow Street, Room 204  
Bangor, ME 04401

Attention:

Dear Senator Collins:

I am responding to your inquiry dated December 12, 2013, on behalf of your constituent, . asked if the Internal Revenue Code (the Code) imposes any limitations on the deductibility of medical expenses, and if any federal income tax law changes require a state to limit the amount of medical expenses a person can claim for state income tax purposes.

The Code sets two primary limitations on medical expenses. The expenses must exceed a percentage of adjusted gross income, and the expenses must be for medical care.

In general, individuals may deduct expenses paid for medical care of the individual, their spouse, or their dependent, to the extent the expenses exceed 10 percent of adjusted gross income. However, for taxable years beginning on or after January 1, 2013, and ending before January 1, 2017, the deduction limitation is 7.5 percent of adjusted gross income for individuals or their spouses who are age 65 or older at the end of the tax year.

Medical care means amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting a structure or function of the body. The law limits deductions for medical care to expenses paid primarily for the prevention or alleviation of a physical or mental defect or illness. An expense qualifies as medical care as preventing disease only if there is a present existence or an imminent probability of developing a disease, physical or mental defect, or illness.

Individuals may not deduct personal, family, or living expenses as medical care if the expenses do not satisfy this definition. We consider expenditures that are only beneficial to the general health of individuals personal, not medical.

can find additional information about the rules for deducting medical expenses in Publication 502, *Medical and Dental Expenses*. I am enclosing a copy of this publication.

There has been no change in federal income tax law that would require a state to limit the amount its citizens can claim as a medical expense deduction.

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

Sincerely,

Andrew J. Keyso  
Associate Chief Counsel  
(Income Tax and Accounting)

Enclosure