
Section 213.—Medical, Dental, etc., Expenses

26 CFR 1.213-1: Medical, dental, etc., expenses.
(Also § 262; 1.262-1.)

Medical expenses. Amounts paid by an individual for expenses of admission and transportation to a medical conference relating to the chronic disease of the individual's dependent are deductible as medical expenses under section 213 of the Code (subject to the limitations of that section), if the costs are primarily for and essential to the medical care of the dependent. The cost of meals and lodging while attending the conference are not deductible as medical expenses under section 213.

Rev. Rul. 2000-24

ISSUE

Are amounts paid by an individual for expenses (including transportation costs, registration fee, meals and lodging) of attending a medical conference relating to the chronic disease of the individual's dependent deductible as medical expenses under § 213 of the Internal Revenue Code?

FACTS

Taxpayer *A* resides in City *X* and is the parent of *B*, who is *A*'s dependent. *B* suffers from a chronic disease and is being treated by physician *C*.

At *C*'s recommendation and for the purpose of obtaining medical information that may be useful in making decisions concerning *B*'s treatment or in providing care to *B*, *A* travels to City *Y* to attend a conference sponsored by an association that supports research and education concerning the disease. The conference is attended by medical practitioners and individuals with the disease and their families. *A* spends the majority of *A*'s

time at the conference attending sessions that disseminate medical information concerning *B*'s disease. Other sessions at the conference involve presentations or discussions on legal issues, family finances, and other matters commonly arising in families in which a member has the disease. While in City *Y*, *A*'s social and recreational activities outside of the conference are secondary to *A*'s attendance at the conference.

A pays the following expenses in connection with the conference: transportation to City *Y*, local transportation to the conference site, a registration fee, meals while attending the conference, and lodging at a hotel while attending the conference.

LAW AND ANALYSIS

Section 213(a) allows a deduction for uncompensated expenses for medical care of an individual, the individual's spouse, or a dependent, to the extent the expenses exceed 7.5 percent of adjusted gross income. Section 213(d)(1) provides that medical care means 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.

Section 1.213-1(e)(1)(ii) of the Income Tax Regulations provides, in part, that the deduction for medical care expenses will be confined strictly to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness. Whether an expenditure is "primarily for" medical care is a question of fact. An expense that is merely beneficial to the general health of an individual is not an expense for medical care.

Section 213(d)(1)(B) provides that "medical care" also includes transportation that is "primarily for and essential to" medical care referred to in § 213(d)(1)(A). A taxpayer who, for purely personal reasons, travels to another locality to obtain an operation or other medical care prescribed by a doctor may not deduct the costs of transportation under § 213. Section 1.213-1(e)(1)(iv).

Section 213(d)(2) provides that the cost of lodging (up to \$50 per night) while away from home that is primarily for and

essential to medical care (as defined in § 213(d)(1)(A)) is an amount paid for medical care if (A) the medical care is provided by a physician in a licensed hospital or a related or equivalent facility, and (B) there is no significant element of personal pleasure, recreation, or vacation in the travel away from home.

Meal expenses are not deductible as expenses for medical care unless they are provided at a hospital or similar institution at which the taxpayer, the taxpayer's spouse, or dependent is receiving medical care. Section 1.213-1(e)(1)(iv) and (v).

Section 262 provides that, except as otherwise expressly provided by the Code, no deduction is allowed for personal, living, or family expenses.

In Rev. Rul. 58-533, 1958-2 C.B. 108, the parents of a child who lives away from home at a psychiatric center incur transportation costs to visit the child at regular intervals on the advice of the child's doctors and as an essential part of the child's therapy. The ruling holds that the transportation costs are primarily for and essential to medical care and are deductible under § 213.

By contrast, Rev. Rul. 76-79, 1976-1 C.B. 70, holds that a deduction under § 213 is not allowed for transportation costs incurred by an individual to take a cruise (upon the recommendation of a physician) on which a group of doctors provide both instructional seminars relating to the individual's medical condition and certain medical services. The seminars are for the preservation of the individual's general health only and the medical services are available in the individual's home town. The ruling holds that the transportation costs are not primarily for and essential to medical care.

In the present case, *A* travels to the conference in City *Y* on the recommendation of *C*, the physician treating *A*'s child *B*, to obtain medical information that may be useful in making decisions concerning *B*'s treatment or in providing care to *B*. *A* spends the majority of *A*'s time at the conference attending sessions that disseminate medical information concerning *B*'s disease. While in City *Y*, *A*'s social and recreational activities outside of the conference are secondary to *A*'s attendance at the conference. Under these facts, the

registration fee paid by A to attend the conference is primarily for medical care, and A's travel is primarily for and essential to medical care. Accordingly, A may deduct the registration fee and transportation expenses under § 213 (subject to the limitations of that section). A may not deduct the cost of meals and lodging while attending the conference because neither A, A's spouse, nor a dependent is receiving medical care from a physician at a licensed hospital or similar institution. *See* §§ 213(d)(2) and 1.213-1(e)(1)(iv). The result would be the same if A, and not A's dependent, was the individual with the disease.

HOLDING

Amounts paid by an individual for expenses of admission and transportation to a medical conference relating to the chronic disease of the individual's dependent are deductible as medical expenses under § 213 (subject to the limitations of that section), if the costs are primarily for and essential to the medical care of the dependent. The cost of meals and lodging while attending the conference are not deductible as medical expenses under § 213.

EFFECT ON OTHER DOCUMENTS

Rev. Rul. 76-79 is distinguished.

DRAFTING INFORMATION

The principal author of this revenue ruling is Donna M. Crisalli of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Ms. Crisalli on (202) 622-4920 (not a toll-free call).