

INTERNAL REVENUE SERVICE

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The Honorable Paul S. Sarbanes  
United States Senate  
Washington, D.C. 20510

Dear Senator Sarbanes:

This letter is in response to your inquiry dated March 6, 2000, on behalf of your constituent, [REDACTED] believes that the cost of a wireless telephone should be allowed as a medical expense deduction for a deaf person.

Section 213(a) of the Internal Revenue Code allows a deduction for expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, the taxpayer's spouse, and dependents, to the extent the expenses exceed 7.5 percent of adjusted gross income. The term "medical care" includes 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, under § 213(d)(1)(A).

The Internal Revenue Service has no published position on the deductibility of the cost of a telephone as a medical expense. As your constituent points out, Rev. Rul. 71-48, 1971-1 C.B. 99, allows a deduction for specialized equipment that enables a deaf taxpayer to communicate effectively over a regular telephone by means of converted teletype signals. The specialized equipment was purchased primarily to mitigate the condition of deafness, thereby satisfying the requirements of § 213. No deduction was allowed by the revenue ruling for the cost of the telephone itself.

I hope this information is helpful. Please call John T. Sapienza, Jr., Identification Number 50-6383, at (202) 622-4920 if you have any questions.

Sincerely,

Deputy Assistant Chief Counsel  
(Income Tax & Accounting)

By \_\_\_\_\_  
Robert A. Berkovsky  
Chief, Branch 2