

**Internal Revenue Service**

**Department of the Treasury**

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**Person to Contact:**  
John T. Sapienza, Jr., ID No. 50-06383  
**Telephone Number:**  
(202) 622-4920  
**Refer Reply To:**  
CC:IT&A:2 – COR-113779-00  
**Date:**  
October 2, 2000

Dear [REDACTED]

In your letter of July 13, 2000, you suggested that the cost of medical nutrition therapy should be deductible as a medical care expense under § 213 of the Internal Revenue Code. You also asked that this therapy be included in Publication 502, *Medical and Dental Expenses*.

We appreciate your suggestion and the material you provided on nutrition therapy. Each year the Internal Revenue Service and the Department of the Treasury review the many suggestions for revenue rulings and other forms of guidance to be published. The projects selected are announced in the annual Guidance Priority Plan. Input such as you have provided is helpful to us in selecting projects for the Plan, and we will consider your suggestion in 2001.

If you have any questions, please call Mr. Sapienza at the number above.

Sincerely,

Associate Chief Counsel  
(Income Tax & Accounting)

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