

## INTERNAL REVENUE SERVICE

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The Honorable Doc Hastings  
U.S. House of Representatives  
Washington, D.C. 20515

Dear Mr. Hastings:

This letter is in response to your inquiry dated March 15, 2001, on behalf of your constituent who asked whether the cost of cosmetic surgery is a deductible medical expense.

Section 213(a) of the Internal Revenue Code allows a deduction for expenses paid during the taxable year, not compensated by insurance or otherwise, for medical care of the taxpayer, a spouse, or a dependent, to the extent that those expenses exceed 7.5 percent of the taxpayer's adjusted gross income. Section 213(d)(1)(A) defines medical care to include 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 213(d)(9)(A) provides that the term "medical care" does not include cosmetic surgery or other similar procedures, unless the surgery or procedure is necessary to ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease. Section 213(d)(9)(B) defines cosmetic surgery as any procedure that is directed at improving the patient's appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease. The provision disallowing a medical care deduction for the expenses of cosmetic surgery was added to § 213 in 1990.

I hope this information is helpful. Please call Sean M. Dwyer, Identification Number 50-19510, at (202) 622-4920, if you have any questions.

Sincerely,

Associate Chief Counsel  
(Income Tax & Accounting)

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