

# Tax Deductible Medical Expenses for Obesity

According to CBS Market Watch, the cost of weight-loss programs that are part of the treatment for diseases, such as obesity, are tax deductible. The Internal Revenue Service released this information in March 2002.

The IRS stated, "Obesity is medically accepted to be a disease in its own right."

Taxpayers who participate in these programs for medically valid reasons will now be able to deduct amounts above 7.5 percent of their adjusted gross income, similar to any other medical expense not covered by insurance or other reimbursement. A taxpayer's spouse and dependents would also be covered.

Still not deductible, however, are the costs of weight control programs intended "to improve the taxpayer's appearance, general health and sense of well-being."

Diet foods are also not deductible, even though they are often an integral part of a weight control program under a physician's supervision. The IRS reasons that people have to pay for food whether or not they are trying to lose weight.

Fees, diet menus and literature and other costs would be deductible.

The IRS specifically cited obesity and high blood pressure as examples of diseases for which the deduction could be taken. But it would apply to any specific ailment diagnosed by a physician, including mental illness.

The ruling applies not only to current year tax returns, but goes all the way back to 1998. Taxpayers who want to take the deduction need only file an amended return for the tax year in question.

The IRS also recently included smoking cessation programs as deductible medical expenses, as are treatment and other costs for alcoholism.

(For more details go to [www.irs.gov](http://www.irs.gov) web site and search in forms and publications under "Obesity.")

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