

IRS**News Release****Media Relations Office****Washington, D.C.****Tel. 202.622.4000****For Release: 4/02/02****Release No: IR-2002-40****WEIGHT-LOSS PROGRAMS MAY BE TAX DEDUCTIBLE**

WASHINGTON – The Internal Revenue Service today issued a ruling explaining conditions under which expenses for certain weight-loss programs may qualify as a medical deduction. The cost of diet foods, however, would not be deductible.

Revenue Ruling 2002-19 gives examples of two taxpayers participating in weight-loss programs. They paid fees to join the programs and to attend periodic meetings and purchased diet plans and booklets. One was diagnosed by a doctor as obese, the other as suffering from hypertension. Both participated in the programs as a treatment for their diseases. The costs related to their weight-loss programs would be deductible for these taxpayers, to the extent not reimbursed by insurance or otherwise.

Taxpayers may deduct qualifying medical expenses only to the extent the total of such expenses exceeds 7.5 percent of their adjusted gross income.

The ruling distinguishes these cases from situations in which taxpayers participate in weight-loss programs to improve their general health or appearances. Such costs are nondeductible personal expenses.

Although diet foods may also be part of a weight-loss program, these are substitutes for the food the taxpayers normally consume and satisfy their nutritional requirements. As such, they are not deductible medical expenses, even for taxpayers whose disease qualifies them to deduct weight loss program costs.

This guidance applies not only to the 2001 tax returns being filed this year, but also to any years for which taxpayers may file amended returns. Generally, a person may amend a return for three years after the due date. Thus, a taxpayer who did not have an extension to file would have until April 15, 2002, to amend a 1998 return.

Rev. Rul. 2002-19 will be available soon on the IRS Web site at www.irs.gov. It will be published in Internal Revenue Bulletin 2002-16, dated April 22, 2002.

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