

**Internal Revenue Service**

**Department of the Treasury**

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Mr. [REDACTED]

Washington, DC 20224

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CC:ITA:2 – COR-116128-01  
**Date:** March 30, 2001

Dear Mr. [REDACTED]:

This is in response to your letter dated March 19, 2001 requesting a general information letter on the deductibility of health club dues as medical expenses under § 213 of the Internal Revenue Code. As you may know, an information letter calls attention to a well-established interpretation or principle of tax law. It is advisory only and is not a binding determination by the Internal Revenue Service.

Section 262 provides that, except as otherwise expressly provided by the Code, no deduction is allowed for personal, living, or family expenses. Items of a personal, living, or family nature are deductible as medical care expenses to the extent expressly provided by § 213.

Section 213(a) of the 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 1.213-1(e)(1)(ii) of the Income Tax Regulations further states that medical care under § 213 is strictly limited to expenses incurred primarily for the prevention or alleviation of a physical or mental disease or defect. An expenditure that is merely beneficial to the general health of an individual is not for medical care and, therefore is a nondeductible personal expense.

Rev. Rul 55-261, 1955-1 C.B. 307, states that **fees** paid to a health institute at which the taxpayer takes exercise, rubdowns, etc., are ordinarily a personal expense. However, fees paid to health institutes may be deductible as a medical expense if such treatments are prescribed by a physician and are substantiated by a statement by the physician that the treatments are necessary for the alleviation of a physical or mental defect or illness of the individual receiving the treatments.

Thus, in a particular situation fees for specific services provided by a health club may be deductible if the requirements discussed above are met. However, § 274(a)(3) specifically provides that no deduction shall be allowed for federal income tax purposes

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for **membership** in any club organized for business, pleasure, recreation, or other social purpose.

I hope this information is helpful. Please call Sean Dwyer at the number above, if you have any questions.

Sincerely,

Associate Chief Counsel  
(Income Tax & Accounting)

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