

Internal Revenue Service Revenue Ruling 76-80

1976-1 C.B. 71

Section 213

Medical expenses; vacuum cleaner. The cost of a vacuum cleaner purchased by a taxpayer who has an allergy to household dust is not deductible as a medical expense under section 213 of the Code; Rev. Rul. 55-261 distinguished.

Full Text

Rev. Rul. 76-80

Advice has been requested whether, under the circumstances described below, amounts paid by a taxpayer to purchase a household vacuum cleaner may be deducted as expenses for medical care under section 213 of the Internal Revenue Code of 1954.

The taxpayer, who has an allergy to household dust, purchased a new vacuum cleaner that functions as an ordinary household cleaning device and, in addition, purportedly functions as an air cleaner that would alleviate the taxpayer's allergy by removing dust from the air. Although use of an air cleaner was recommended to the taxpayer by the taxpayer's physician, use of a household vacuum cleaner as an air cleaner was not suggested by the physician.

Section 213(a) of the Code allows, subject to certain limitations not relevant here, a deduction for expenses paid during the taxable year, not compensated for by insurance or otherwise, for the medical care of the taxpayer, the taxpayer's spouse, and the taxpayer's dependents. Section 213(e) provides, in part, that the term "medical care" includes amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease.

Section 1.213-1(e)(1)(ii) of the Income Tax Regulations provides, in part, that deductions for expenditures for medical care will be confined strictly to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness.

Section 262 of the Code states that, except as otherwise expressly provided, no deduction shall be allowed for personal, living, or family expenses.

Where an item purchased in a special form primarily for the alleviation of a physical defect is one that is ordinarily used for personal, living, and family purposes, the excess of the cost of the special form over the normal cost of the item is an expense for medical care within the meaning of section 213 of the Code. See Rev. Rul. 70-606, 1970-2 C.B. 66, which involves an automobile specially designed for transporting individuals confined to wheelchairs, and holds that the amount paid by the taxpayer for the automobile that is attributable to its special design is a medical expense under section 213. See also Rev. Rul. 75-318, 1975-2 C.B. 88, which concerns the deductibility of the cost of Braille books and magazines purchased for the taxpayer's blind child, and holds that the excess of the amounts paid for the

Braille editions over the cost of the regular editions of the books and magazines is a medical expense under section 213.

An item ordinarily used for personal, living, and family purposes will be recognized as an item purchased primarily for medical care in the absence of objective evidence of such primary purpose only if it is readily apparent that it prevents or alleviates a disease or disability. For example, it is apparent that the disability of individuals confined to wheelchairs is alleviated by the special design of the automobile discussed in Rev. Rul. 70-606, and it is likewise evident that the effects of blindness are alleviated by the Braille editions of books and magazines discussed in Rev. Rul. 75-318.

In the instant case, for example, there was no medical recommendation for the taxpayer's use of the vacuum cleaner or any feature of it, nor was there any indication that the vacuum cleaner would not have been purchased even if the taxpayer had not been allergic to dust. See Joel H. Jacobs, 62 T.C. 813 (1974). Moreover, it is not readily apparent that the vacuum cleaner or any feature of it prevents or alleviates any disease or disability. Therefore, it is not an item purchased primarily for medical care within the meaning of section 213 of the Code, but is merely a cleaning device purchased for personal, living, or family purposes.

Accordingly, amounts paid by the taxpayer to purchase the household vacuum cleaner in the instant case are not deductible as expenses for medical care under section 213 of the Code, but are nondeductible personal, living, or family expenses under section 262 of the Code.

Rev. Rul. 55-261, 1955-1 C.B. 307, holds that a medical expense deduction is allowable, subject to certain limitations, for the cost of an air conditioning device, provided that the need for it is substantiated by evidence submitted to show that the device is used primarily for the alleviation of a person's illness. That Revenue Ruling is distinguishable in that, in the instant case, the taxpayer could present no evidence, such as a medical prescription, that the vacuum cleaner was purchased primarily for medical care.

Rev. Rul. 55-261 is distinguished.