



Tax Reduction Letter

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PLR 8033038

This is in reply to your letter of March 27, 1980, in which you request a ruling as to the deductibility, as a medical expense, of the cost of maintaining an animal for a hearing-impaired individual.

You state that you suffer from a severe hearing impairment. In order to alleviate the effects of this handicap you own a cat that is registered with your county animal control division as a hearing aid animal. The cat is trained to respond to unusual sounds in an instantaneous and directional manner. As you live alone you find that the cat gives you peace of mind by alerting you to any possible dangers.

Section 213 of the Internal Revenue Code provides, in part, that subject to certain limitations, there shall be allowed as a deduction in computing taxable income, the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent.

Section 213(e) of the Code defines, in part, the term "medical care" to mean amounts paid for the mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.

In Rev. Rul. 68-295, 1968-1 C.B. 92, the Service held that amounts paid for the acquisition, training, and maintenance of a dog for the purpose of assisting an individual with a severe hearing loss are medical expenses within the meaning of section 213 of the Code and deductible within the limitations set forth. The conclusion reached in the ruling is based on the fact that the dog assists the individual in alleviating and overcoming the effects of her physical impairment. The fact that the animal in the example cited in the revenue ruling, and undoubtedly in most instances, is a dog, is not determinative. It is assistance and help rendered by the animal in alleviating the effects of the handicap that is important.

Accordingly, on the basis of the facts presented we conclude that the cost of maintaining a cat, owned by you for the purpose of alleviating the effects of your handicap is deductible as a medical expense in computing your taxable income.

Except as specifically ruled upon above, no opinion is expressed as to the federal income tax consequences of the transaction described above under any other provision of the Internal Revenue Code.