Ring v. Commissioner, 23 T.C. 959 (1955)

Travel expenses to a religious shrine for spiritual aid to alleviate a physical defect are not deductible as medical care expenses under the Internal Revenue Code.

Summary

The taxpayer sought to deduct the cost of a trip to Lourdes, France, as a medical expense for his daughter, who was recovering from a malignant tumor. The Tax Court held that the expense was not deductible because the primary purpose of the trip was to seek spiritual aid and not medical treatment. The court distinguished between medical care, which the statute allowed to be deducted, and spiritual aid, which it found did not fall under the definition of medical care. The court emphasized that no medical advice or treatment was sought or provided during the trip, and the travel was not essential to the rendition of medical services or to the prevention or alleviation of a physical illness. This decision underscores the importance of a direct or proximate relationship between the expense and the diagnosis, cure, mitigation, treatment, or prevention of a disease.

Facts

Joan Ring, the taxpayer's daughter, underwent surgery to remove a malignant tumor. Fourteen months after the surgery, the taxpayer sent her to Lourdes, France, a religious shrine, in the hope of spiritual healing to improve her physical condition, particularly mentally. At the time of the trip, Joan was recovering normally, and no additional medical services were necessary, nor were any recommended or sought. The taxpayer believed in the reported cures at the shrine and hoped for spiritual aid to bring about some improvement in her physical condition, although he did not expect a miracle. The trip was delayed so it would not interfere with Joan's high school graduation. There were no medical treatments or advice sought or given during the trip.

Procedural History

The taxpayer claimed a deduction for the travel expenses to Lourdes as a medical expense. The Commissioner of Internal Revenue disallowed the deduction. The taxpayer then filed a petition with the Tax Court to challenge the Commissioner's decision.

Issue(s)

1. Whether the cost of the trip to Lourdes was deductible as an expense for medical care under Section 23(x) of the 1939 Internal Revenue Code?

Holding

1. No, because the primary purpose of the trip was to seek spiritual aid, not medical

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care, therefore the expense was not deductible.

Court's Reasoning

The court relied on Section 23(x) of the 1939 Code, which defined

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