23 T.C. 950 (1955)

Expenses incurred for a trip to a religious shrine to seek spiritual aid are not considered medical expenses under the Internal Revenue Code.

Summary

Vincent and Jane Ring sought to deduct the costs of a trip to the Shrine of Our Lady of Lourdes in France as a medical expense related to their daughter's recovery from a bone tumor operation. The U.S. Tax Court ruled against the Rings, holding that the expenses were not for medical care as defined by the Internal Revenue Code. The court found that the trip was primarily for spiritual aid and not directly related to medical treatment or care, even though the parents hoped for an improvement in the daughter's physical condition through spiritual means. This case highlights the narrow interpretation of "medical care" for tax deduction purposes.

Facts

Joan Ring, the petitioners' daughter, underwent surgery for a malignant bone tumor in April 1948. The attending surgeon performed a bone resection and the child made a normal recovery. In July 1949, fourteen months after the operation, Joan and her mother traveled to Lourdes, France, and subsequently to Rome, seeking spiritual aid at the Shrine of Our Lady of Lourdes. Joan attended Mass, took baths, and participated in processions. The Rings claimed the cost of the trip as a medical expense on their 1949 tax return. The trip was not suggested or recommended by any physician, nor did Joan seek medical advice during her visit to the shrine.

Procedural History

The Rings filed a joint tax return for 1949, claiming the trip to Lourdes as a deductible medical expense. The Commissioner of Internal Revenue disallowed the deduction. The Rings petitioned the U.S. Tax Court, which ultimately ruled in favor of the Commissioner.

Issue(s)

1. Whether the cost of the trip to the Shrine of Our Lady of Lourdes constitutes a deductible medical expense under Section 23(x) of the Internal Revenue Code of 1939.

Holding

1. No, because the court determined that the primary purpose of the trip was to seek spiritual aid rather than to obtain medical care.

Court's Reasoning

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The court focused on the definition of “medical care” as defined in section 23(x) of the 1939 Code and the related regulations. The court cited precedent that established the need for a direct relationship between the expense and the diagnosis, cure, mitigation, treatment, or prevention of disease. It emphasized that the expense must be “*incurred primarily* for the prevention or alleviation” of a medical condition, and an “incidental benefit is not enough.” The court found that the trip was not medically necessary, as Joan was recovering well at the time, and it was not suggested by any physician. The court found the family’s motive was spiritual and that the trip was not for the purpose of seeking or obtaining medical advice or services, and therefore the cost of the trip did not qualify as a deductible medical expense.

Practical Implications

This case clarifies the definition of “medical care” for tax purposes, emphasizing that expenses must be directly related to medical treatment or care and that spiritual aid is not considered medical care. Taxpayers cannot deduct expenses for religious pilgrimages or spiritual healing practices, even if there is a hope of improving physical health. The court’s focus on the primary purpose of the expense is essential in similar cases. This ruling has implications for determining whether various health-related expenses are deductible, emphasizing that the IRS is not likely to consider expenses for non-medical treatments as deductible.

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