Altman v. Commissioner, 50 T. C. 89 (1968)

Golf expenses, even when recommended by a physician for therapeutic purposes, are not deductible as medical care under Section 213 of the Internal Revenue Code.

Summary

In Altman v. Commissioner, the Tax Court denied Dr. Leon S. Altman's claim to deduct golf-related expenses as medical care under Section 213 of the Internal Revenue Code. Altman, a physician with pulmonary emphysema, argued that golf was prescribed for therapeutic exercise. The court held that these expenses were personal under Section 262, not primarily for and essential to medical care. The case highlights the distinction between personal and medical expenses, emphasizing that activities like golf, even when beneficial, do not qualify as deductible medical care.

Facts

Dr. Leon S. Altman, a physician, and his wife filed a joint income tax return for 1965, claiming a medical expense deduction of $3,737. 44, which included $3,150. 95 for transportation to a golf course. Altman, diagnosed with pulmonary emphysema, claimed that golf was prescribed by his physicians as therapeutic exercise. He drove 56 miles each way to play golf three to four times a week, asserting that the exercise was necessary for his condition and that the golf course was the only feasible location due to smog in Los Angeles.

Procedural History

The Commissioner of Internal Revenue disallowed the golf-related expenses except for $180 for trips to the doctor's office. Altman, representing himself, petitioned the Tax Court to reverse this decision. The Tax Court heard the case and issued its opinion in 1968.

Issue(s)

1. Whether expenses related to playing golf, including transportation to the golf course, can be deducted as medical care under Section 213 of the Internal Revenue Code.

Holding

1. No, because the golf expenses were deemed personal expenses under Section 262 and not primarily for and essential to medical care as defined in Section 213(e).

Court's Reasoning

The court applied Section 213(e) of the Internal Revenue Code, which defines

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medical care as expenses for diagnosis, treatment, or prevention of disease, or for transportation essential to such care. The court noted that not every physician-prescribed expenditure qualifies as medical care. It cited previous cases like John L. Seymour and John J. Thoene, which held that activities such as dancing lessons, even if beneficial, were personal rather than medical. The court emphasized that Altman's golfing activity, while beneficial, was not necessary for his condition, as similar exercise could be obtained elsewhere. The court also found Altman's claim for other expenses, like golf cart fees and air conditioning, unsubstantiated. The decision was influenced by the policy of distinguishing between personal and medical expenses to prevent abuse of deductions.

Practical Implications

This case sets a precedent that activities like golf, even when recommended by physicians for therapeutic purposes, do not qualify as deductible medical expenses. Practitioners should advise clients that only expenses directly related to medical care, as narrowly defined by the IRC, are deductible. This ruling impacts how taxpayers categorize and claim medical deductions, emphasizing the need for clear substantiation and a direct link to medical necessity. Businesses offering health-related services may need to clarify the tax implications of their offerings. Subsequent cases, such as Adler v. Commissioner, have reaffirmed this principle, guiding the analysis of similar claims.

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