

**Congress of the United States**  
**Washington, DC 20515**

February 3, 2005

Mark Everson  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Commissioner Everson:

It has come to our attention, that the Internal Revenue Service (IRS) has granted a tax deduction for a sex-change operation. We know of one instance where this has occurred and, as members of the United States House of Representatives, we view this as an outrage and believe it sets a precedent that both the IRS and the American tax-payer at large will not be comfortable with.

The sex-change procedure, sought out by a select few Americans, is one that many in our country do not agree with. While those seeking this type of operation have the legal right to do so, allowing a tax deduction forces the American taxpayer to pay for it, many of whom have a moral or even a scientific objection. Putting this burden on the American taxpayer is unacceptable.

According to IRS guidelines (IRS Publication 502 (2004), Medical and Dental Expenses), acceptable medical expenses include "the costs of diagnosis, cure, mitigation, treatment, or prevention of disease, and the costs for treatments affecting any part or function of the body." However, medical care expenses must be "primarily to alleviate or prevent a physical or mental defect or illness. They do not include expenses that are merely beneficial to general health . . . . [including] any procedure that is directed at improving the patient's appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease."

It appears that the IRS, which primarily deals with tax and revenue issues, came to the conclusion that a sex-change operation is medically necessary for a psychological condition classified as "gender dysphoria." In fact, the widely used Diagnostic and Statistical Manual of Mental Disorders recommends the "achievable goals" for a person with this disorder "include acceptance of assigned gender and resolution of other difficulties such as depression or anxiety." Nowhere does the manual recommend a sex change operation. Additionally, you may be interested to know that due to evidence and conclusions reached during extensive research and studies by experts in the scientific field, the world-renowned Johns Hopkins Hospital has ended their practice of prescribing sex-change operations. While we understand that the IRS generally will allow a medical tax deduction with a doctor's prescription, we believe that this procedure clearly falls outside of an acceptable range of treatments.

The notion that sex-change operations are medically necessary, is unproven and widely unaccepted. At this time we see no justification for such a practice to receive a tax-deduction. The general public should not pay for controversial procedures that an overwhelming majority of Americans oppose. The precedent this action sets and the potential negative consequences are equally troublesome.

As the elected representatives of the American taxpayers, we would like to take this opportunity to express our displeasure with the IRS's decision in the matter and request:

1. A formal explanation to justify a tax deduction for sex change operations;
2. A list of any other deductions that have been granted for sex change operations;
3. Exhaustive list of the medical procedures, the cost for which taxpayers may claim deductions; and
4. An explanation of the procedure by which one can apply for a medical tax deduction.

We urge for your reconsideration in this matter ask for a response to our requests by February 28, 2005.

We thank you in advance for assistance in this matter.

Sincerely,

Scott Garrett

Joseph R. Pitts

W. Colel Ahin

Yun Culluna

Phil King

John Hattetler

De Saub

Frank Stranks

Melissa Hunt

Sue Miziele

Virgil Goodf

Zell Wamp

Dan Walker

Ph

Walter B. Jones

Wenzarling

John Bull

John Law

Jeff Miller

Boyd

John S. Law

John Bowman

Steve King