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THE TAX LAWYER

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### Still More Strange Tax Deductions

In [Strange But Legit Tax Deductions](#) and [More Strange Tax Deductions](#), I listed some off-beat deductions that managed to stay afloat despite their off-the-wall appearance. Here are a few more.

**Oil Yourself Up.** [Corey L. Wheir](#), a professional bodybuilder, went through a lot of body oil to make his muscles glisten in the lights during competitions. When he deducted the oil on his taxes, the IRS said no. The Tax Court, however, let it slip by. See [Wheir v. Commissioner](#).

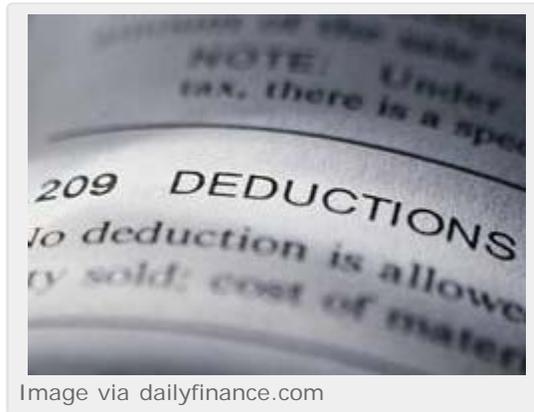


Image via [dailyfinance.com](#)

After all, this was a for-profit endeavor and the oil greased the way for more wins. How about Mr. Wheir's deductions for buffalo meat and special vitamins? Here, the Tax Court said no. They may have enhanced his strength and muscle development, but they were not deductible.

**Swimming Pool.** The rules for medical expenses are amazingly liberal. See [Tax Breaks For Alcoholics, But Not Weight Watchers](#). There's a high percentage threshold for deducting them, but with big expenses it can pay. One of the more often cited examples is a swimming pool.

In [Cherry v. Commissioner](#), the taxpayer had emphysema and installed a swimming pool after his doctor ordered an exercise regimen. He swam

twice a day and improved his breathing capacity. The Tax Court allowed him to deduct the cost of the pool (to the extent the cost exceeded the amount it added to the value of the property) as a medical expense.

After all, the primary purpose of the pool was medical care. Even the cost of heating the pool, pool chemicals and a proportionate part of insuring the pool area were deductible. For more, see [Medical Expense Tax Missteps](#).

**Breast Augmentation.** Medical expenses can come in all shapes and sizes, as the swimming pool cases make clear. Most people know that cosmetic surgery costs are usually non-deductible. However, an exotic dancer whose stage name was “[Chesty Love](#)” tested this rule. See [IRS Approved: 8 Crazy Tax Deductions](#).

If you want bigger tips, you go bigger, she reasoned. So she decided to go **way** bigger, shelling out for breast implants that would bloat her bra size to 56-FF. When she wrote off the bill, the IRS said it was nondeductible cosmetic surgery.

But the Tax Court thought her business justification was real. See [Hess v. Commissioner](#). It allowed tax benefits but required her to claim the implants as depreciable assets. The court considered them a type of stage prop.

**Restitution in a Fraud Case.** To be deductible, restitution usually must be something you were ordered to pay by a court. In one notable case, a dentist paid restitution that helped his wife. See [Cavaretta v. Commissioner](#). She kept the dentist’s books and billed insurers for work he never performed. She went to jail and the dentist husband repaid all amounts.

When he deducted them as a business expense the IRS said no. But the Tax Court allowed the deductions, ruling that while neither she nor the dentist were **legally required** to pay the restitution, he was doing it to resolve civil claims on his practice. That made the payments deductible as business expenses. See [Deducting Restitution: Above or Below the Line](#).

For more, see:

[How Much Is Your Tax Deduction Worth?](#)

[When Taxpayers Go Fishing For Deductions](#)

[Ten Rules For Deducting Career Education](#)

[More Tax Breaks For Education](#)

[Tax Breaks For MBAs And More](#)

[IRS Publication 502](#)

[Deducting Business Expenses](#)

[Double Taxation Standards](#)

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