

## GLUTEN HERO

*The Doctor's Letter—IRS Schedule A medical-expense documentation*

# Physician Statement of Medical Necessity—Gluten Free Diet

[Provider Name / Practice Letterhead]

[Provider Address]

[Provider Phone] | [Provider Email or Fax]

Date: [MM/DD/YYYY]

To Whom It May Concern (Internal Revenue Service / Tax Records):

### **RE: Medical Necessity of Gluten Free Diet for [Patient Name]**

Patient Name: [Patient Full Legal Name]

Date of Birth: [MM/DD/YYYY]

### **Diagnosis and medical necessity**

I am the treating physician for the above-named patient. The patient has been diagnosed with celiac disease (ICD-10 code K90.0), confirmed on [DATE OF DIAGNOSIS] by [METHOD: e.g., positive serology and small bowel biopsy demonstrating villous atrophy].

A strict, lifelong gluten free diet is the only medically accepted treatment for celiac disease. It is medically prescribed for this patient solely for the alleviation and treatment of this illness, and it is required to prevent serious complications including malabsorption, anemia, osteoporosis, neurological symptoms, and an increased risk of small bowel lymphoma.

The gluten free diet, and the gluten free foods consumed under it, are not part of the patient's normal nutritional needs. They are medical treatment for a diagnosed disease. This statement is provided to support the patient's claim of these expenses as medical expenses under the framework set forth in IRS Revenue Ruling 55-261 and IRS Publication 502.

The patient's gluten free dietary requirement is lifelong. There is no cure for celiac disease, and any reintroduction of gluten causes ongoing autoimmune damage to the small intestine.

I certify that the above information is true and accurate to the best of my knowledge.

### **Provider certification**

Provider Name (printed): [Dr. Full Name]

Credentials: [MD / DO / NP / PA, plus board certification if applicable]

NPI Number: [10-digit NPI]

State License Number: [License Number, State]

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*General educational template, not personalized medical, tax, or legal advice. Your doctor's letter must reflect their independent clinical judgment. This letter establishes medical necessity; it does not guarantee the IRS will accept a deduction, which also depends on proper expense records. Confirm with your physician and your CPA or tax professional. Source framework: IRC sec. 213(d), IRS Rev. Rul. 55-261, IRS Publication 502.*