

**BEFORE THE TAX APPEAL BOARD
OF THE STATE OF DELAWARE**

DONNA GALLA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 1868
	)	
DIRECTOR OF REVENUE,	)	
	)	
Respondent.	)	

DECISION AND ORDER

Petitioner Donna Galla filed a petition appealing the respondent Director of Revenue’s notice of determination (“NOD”). The NOD found that petitioner failed to substantiate claimed medical expense deductions for tax years 2021, 2022 and 2023. In particular, the NOD found petitioner had not substantiated claimed medical expenses paid to Quantum Quests International, Inc. (“QQI”). Petitioner contends the claimed medical expense deductions should be allowed in full.

The parties have filed a Stipulation of Facts, a Supplement to Stipulation of Facts and submitted briefing in support of their respective positions. Having considered the record submitted by the parties and the parties’ arguments in the briefing, the Board hereby determines that the respondent did not err in issuing the NOD; petitioner has not substantiated the claimed medical expenses and the deductions related to those expenses were properly disallowed.

FACTUAL BACKGROUND

The following is based on the facts set forth in the Stipulation of Facts, the Supplement to Stipulation of Facts and exhibits thereto.

In 2021, 2022, and 2023, petitioner was a Delaware resident taxpayer. She elected a filing status of single. In these tax years, she claimed medical expenses for services provided by and payments made to QQI as follows: \$71,740 paid to QQI in 2021; \$59,931 paid to QQI in 2022; and \$44,625 paid to QQI in 2023.

Exhibit 1 to the Supplement to Stipulation of Facts states that QQI provides services that include helping patients “Release blocks and restrictive patterns,” “Explore spiritual development, awakening and enlightenment . . . ,” “Clear confusion and eliminate fear and worry,” “Activate POSITIVE laws of attraction,” “Resolve relationship conflicts, questions & attract love,” “Remedy paranormal phenomena,” “Remove whatever is causing you to be stuck,” and “Engage the Ascension process[.]” Exhibit 1 also states, “The Sessions [with QQI] are *NOT* About Physical Healing . . .” (emphasis in original), and that:

After asking your questions and presenting the issues you wish to explore, I will silently look with clairvoyant vision at which issue to start with. I will look at the energy surrounding it and communicate to you as to what has gone into creating it in your life. This attunement process enables me to see not only what is happening in your life but the reasons why.

The content of this website and my subtle energy therapy sessions are not intended to diagnose or be a substitute for professional medical advice or treatment. Always seek the advice of your physician or other qualified health provider with any questions you may have regarding a medical condition. Never disregard professional medical advice or delay in seeking it because of something you have read on any of my websites.

Delaware follows federal law with respect to allowance of deductions for medical expenses. Internal Revenue Code section 213(a) provides, in part, that “There shall be allowed as a deduction the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer . . . to the extent that such expenses exceed 7.5 percent of adjusted gross income.” 26 U.S.C. § 213(a). Internal Revenue Code section 213(d)(1)(A) further states that the term medical care means amounts paid “for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body[.]” 26 U.S.C. § 213(d)(1)(A).

A federal regulation, in turn, provides that “Claims for [medical care] deductions must be substantiated, when requested by the district director, by a statement or itemized invoice from the individual or entity to which payment for medical expenses was made showing [1] the nature of the service rendered, and [2] to or for whom rendered; the nature of any other item of expense and for whom incurred and for what specific purpose, [3] the amount paid therefor and [4] the date

of the payment thereof; and by such other information as the district director may deem necessary.” 26 CFR § 1.213-1(h) (underlining and numbering added).

To support her claimed medical expense deductions, petitioner has submitted: (i) copies of credit card statements showing charges/purchases petitioner made at QQI; (ii) a summary of additional credit card purchases made at QQI; (iii) a letter she sent respondent on August 28, 2024; and (iv) an email a representative of respondent sent petitioner on May 29, 2024. Stipulation of Facts, Exs. A-D.

ANALYSIS

Respondent contends petitioner has not proven that the services QQI provided petitioner are medical care under Internal Revenue Code section 213(d)(1)(A) and, even if QQI’s services are medical care, petitioner has not substantiated her expenses for that medical care. The Board agrees.

In her briefing, petitioner contends that QQI provided her with “professional care to alleviate mental health symptoms,” petitioner’s letter dated February 18, 2026 at 2, and that she “incurred expenses for mental health treatment that were medically necessary and recommended by appropriate professionals,” petitioner’s memorandum received by the Board on March 23, 2026 at 1. If petitioner had submitted evidence supporting these statements, such care might be medical care as it might involve treatment “for the purpose of affecting any structure or function of the body.” 26 U.S.C. § 213(d)(1)(A). The problem is, although petitioner bears the

burden of proof in these proceedings, 30 *Del. C.* § 526(b), petitioner has not introduced any evidence before the Board supporting her claimed medical condition or how QQI supposedly treated it. Neither the Stipulation of Facts, the Supplement to Stipulation of Facts nor the exhibits attached thereto identify petitioner's medical condition, a diagnosis of that condition or a prescribed treatment for the condition. Likewise, the record does not explain what treatment petitioner received from QQI. As the record does not explain petitioner's medical condition and as the record does not explain the services petitioner received from QQI or how those services treated petitioner's unexplained condition, it is not possible for the Board to find that QQI provided petitioner with medical care.

Even if QQI was providing petitioner with medical care, petitioner has failed to substantiate her medical expenses. The applicable regulation provides that, upon request, petitioner must submit an invoice or other statement from QQI showing the nature of the service it rendered, and to whom the services were rendered. 26 CFR § 1.213-1(h). The date the service was provided and the amount paid is additional information that respondent can require. *Id.* The evidence petitioner offers—credit card bills reflecting charges to QQI on her credit card, her summaries of other credit card charges to QQI, a letter to the respondent and an email from respondent's representative—does not provide the required substantiation information.

For the foregoing reasons, petitioner has not substantiated the claimed medical expenses, the deductions related to those expenses were properly disallowed, and the NOD is affirmed.

SO ORDERED this 12th ~~8th~~ day of August, 2026.

Yant C. Self

Robert H. Martin / PCS

Juan Winters

M. Lynn Fuller