



Rhiannon O'Donnabhain

Like many natives of Boston's South Shore, Rhiannon O'Donnabhain grew up in a quiet, close-knit Irish Catholic family. Saturday confession and Sunday mass were weekly rituals.

And like many Americans during the 1960s, Rhiannon went into military service after college, enlisting in the Coast Guard during the Vietnam War. She later worked in construction and as an engineer, in both the public and private sector.

But despite her years of service and hard work, the IRS has not treated Rhiannon the same as other tax-paying Americans. In 2003 they denied her the ability to deduct the cost of medical treatment—simply because she is transgender.

Born anatomically male, Rhiannon began having conflicted feelings about her gender identity—a person's deeply-felt sense of being male or female—as early as elementary school. By early adolescence, these feelings intensified, and she increasingly imagined being female. The dissonance between who she felt she was inside and who she saw in the mirror caused her acute distress.

Rhiannon tried hard to fit into the male role—to do “masculine” things—to make these feelings go away. She joined the Coast Guard, chose the male-dominated field of civil engineering, married at 26, and parented three children.

But her strong sense that she was a woman persisted, and her internal conflict escalated. After her marriage ended in 1992, she reached a point where she could no longer live with the inner discord. She was focused all the time on the strong feeling that she was in the wrong body. Her suffering made forming social relationships difficult, affected interactions with her family, and occupied her constantly.

In 1996, Rhiannon began seeing a therapist who evaluated her and diagnosed her with gender identity disorder (GID), a persistent conflict between a person's birth sex and their gender identity. GID is a recognized medical condition requiring medical care in severe cases.

For Rhiannon, the diagnosis meant that after a lifetime of feeling utterly alone and misunderstood, she finally had a language for what she had experienced since childhood. More than that, there was a prescribed course of treatment—and hope that at last she could feel better.

She took her treatment one step at a time, starting with regular counseling and eventually undertaking hormone therapy. Later, she “came out” as transgender to her family and coworkers, legally changed her name, and presented as female in every aspect of her life. Finally, in 2001, after she and her health care providers determined that surgery was critical to enable her to live her life as a woman, she underwent several surgeries as part of her course of transition. Without

the surgery, Rhiannon could not unite her inner and outer selves, live a full and healthy life, and be fully human.

Despite the pain of surgery, Rhiannon felt immediate relief. She returned to work after six weeks of recovery with the sense that she—for the first time—could comfortably live her life.

When she filed her taxes the following year, she claimed a medical deduction for the approximately \$25,000 out-of-pocket medical expenses related to the surgeries and other medical care relating to her transition and quickly received her refund. But months later she got notice that she would be audited. She was prepared with every required receipt and then some—she was so well prepared that her auditor at one point mentioned that the IRS might even owe her money. But eventually she received a letter saying that they denied her deduction—someone somewhere at the IRS had decided that her surgery was not medical care but “cosmetic.”

With Gay & Lesbian Advocates & Defenders (GLAD), in 2006, Rhiannon brought suit against the IRS, arguing that the medical expenses relating to her transition were clearly for medical care, and therefore as deductible as an appendectomy or heart bypass surgery. She will have her day in court later this month.

What she wants, she says, is fair and equal treatment—to not be discriminated against simply because she is transgender.

“I’m not asking for any more than any other person is entitled to,” she says.