

## **Internal Revenue Code Section 72(m)(7)**

Definition of disabled

### **(7) Meaning of disabled**

For purposes of this section, an individual shall be considered to be disabled if he is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. An individual shall not be considered to be disabled unless he furnishes proof of the existence thereof in such form and manner as the Secretary may require.

*Text contains those laws in effect on March 20, 2024*