Wallace v. Commissioner, 12 T.C. 163 (1949)

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A taxpayer may deduct traveling expenses, including meals and lodging, incurred while temporarily away from their established residence for business purposes, even if the employment is at a different location.

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Summary

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The case addresses whether a journeyman plumber could deduct expenses for meals, lodging, and travel while working temporarily away from his established home. The Tax Court held that the plumber could deduct these expenses because his employment at distant locations was temporary, and he maintained a home in Pittsburgh. The court reasoned that the expenses were incurred while

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