21 T.C. 991 (1954)

An employee’s “home” for the purpose of deducting travel expenses under Section 22(n)(2) of the Internal Revenue Code is generally the employee’s principal place of business or employment, not their residence.

Summary

The Tax Court addressed whether an employee could deduct automobile expenses as travel expenses when his job required him to travel within and outside the city limits of his employment. The court determined that the city of Corning, New York, where the employee worked, was his

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