Allan L. Blair v. Commissioner, 25 T.C. 916 (1956)

For purposes of deducting travel expenses, an individual's "home" is the location of their principal place of employment, even if the employment is temporary or indefinite, not a place where they are temporarily stationed.

Summary

The case concerns the deductibility of travel expenses under the Internal Revenue Code. The petitioners, Allan L. Blair and his wife, were employed in Japan, where they incurred expenses for food, lodging, and other items. The issue was whether these expenses were deductible as business expenses. The Tax Court ruled that they were not deductible because Japan was the petitioners'

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