27 T.C. 758 (1957)

A taxpayer cannot claim a dependency exemption for an individual with whom they are living in an unlawful, adulterous relationship, as such a relationship is not within the intended scope of the dependency exemption under the Internal Revenue Code.

Summary

In *Turnipseed v. Commissioner*, the U.S. Tax Court addressed whether a taxpayer could claim a dependency exemption for a woman with whom he cohabitated in an adulterous relationship, which violated state law. The court held that the taxpayer could not claim the exemption. The court reasoned that to allow the exemption would be to condone an illegal and immoral relationship, which Congress did not intend when enacting the dependency exemption. The court emphasized that the taxpayer's support of the woman was voluntary and undertaken in violation of the law.

Facts

Leon Turnipseed, a single man, lived with Tina Johnson, a married woman who was separated from her husband, in Alabama during 1954. They lived together as husband and wife and had a child together. Turnipseed provided all of Tina's support. Alabama law prohibited adultery and fornication. Turnipseed claimed a dependency exemption for Tina on his 1954 income tax return, which the Commissioner disallowed.

Procedural History

The Commissioner of Internal Revenue disallowed the dependency exemption claimed by Turnipseed. Turnipseed petitioned the U.S. Tax Court to review the Commissioner's decision.

Issue(s)

1. Whether Turnipseed could claim a dependency exemption for Tina Johnson under Section 152(a)(9) of the Internal Revenue Code of 1954, given their adulterous relationship.

Holding

1. No, because the court held that the dependency exemption was not intended to apply to individuals living in a relationship that violated state law against adultery.

Court's Reasoning

The court analyzed Section 152(a)(9) of the 1954 Internal Revenue Code, which allows a dependency exemption for an individual who lives in the taxpayer's home

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and is a member of the taxpayer's household. The court acknowledged that the statutory language could be interpreted to include Tina Johnson. However, the court determined the statute should not be interpreted so literally as to support an illegal and immoral relationship. The court referenced the legislative history, which provided a specific example of a foster child, noting that the application of the law must avoid an absurd conclusion. The court found that allowing the exemption would be to

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