28 T.C. 826 (1957)

A taxpayer may qualify for head of household status even if a dependent lives in a mental institution, provided the taxpayer maintains the home and anticipates the dependent's return, provided the dependent has no other permanent abode.

Summary

Walter J. Hein, an unmarried man, sought head of household status for tax purposes, claiming his dependent sister, Emilie, who had been in a mental institution for several years, as residing in his home. The Commissioner denied this status, arguing Emilie's confinement was not temporary. The Tax Court held for Hein, stating that the sister's confinement did not disqualify him because he maintained the home and expected her return, and she had no other permanent home, aligning with the intent of the statute and regulations regarding 'head of household.' The court determined that temporary absences due to illness did not preclude the status.

Facts

Walter J. Hein, a bachelor, maintained a household in St. Louis, Missouri, with three sisters. His sister, Emilie, a dependent with no income, had been confined in mental institutions since 1946 due to acute schizophrenia. During 1952, the year in question, Emilie was 72 years old, and her doctors considered her recovery unlikely. Hein paid over half the cost of maintaining the household. Hein claimed head of household status on his 1952 tax return, including Emilie as residing in his home. He filed an amended return, removing this claim, and then filed a claim for a refund, restating his head of household claim. The Commissioner denied the claim, stating Hein had not established that Emilie's absence was temporary. Hein continued to maintain the household, anticipating her return. The parties stipulated to these facts.

Procedural History

Hein filed his 1952 income tax return, claiming head of household status, which the IRS later challenged. Hein then filed an amended return and a claim for refund asserting the head of household status. The IRS denied the claim for refund, leading Hein to petition the Tax Court. The case was submitted to the Tax Court on a stipulated set of facts.

Issue(s)

1. Whether the household maintained by Hein was the

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