Crowther v. Commissioner, 28 T.C. 1293 (1957)

Commuting expenses are generally not deductible as business expenses, even when the employee also uses the vehicle for business purposes, though expenses directly related to business use are deductible.

Summary

In *Crowther v. Commissioner*, the Tax Court addressed whether an employee could deduct the full cost of using his car to travel to remote job sites, especially when the vehicle was also used to transport tools and equipment. The court held that the portion of the expenses attributable to commuting between the employee's home and the worksites was not deductible, as commuting expenses are personal and not business expenses. However, the court acknowledged that the business use of the vehicles, such as transporting tools, could generate deductible expenses. The case clarifies the distinction between personal commuting and business travel expenses, emphasizing that dual-purpose travel requires careful allocation of expenses.

Facts

Mr. Crowther worked at various timberland layouts that were 40 or more miles from his home. Public transportation was unavailable, and his employers did not provide transportation or dictate his place of residence. Crowther used his automobiles and a jeep to commute to the layouts and transport tools and equipment. He claimed deductions for automobile and jeep expenses, including depreciation, maintenance, and operation.

Procedural History

The Commissioner of Internal Revenue disallowed some of Crowther's claimed deductions for automobile expenses, deeming them to be personal commuting expenses. Crowther appealed to the Tax Court, arguing that the full amount of the expenses should be deductible as necessary business expenses. The Tax Court agreed with the Commissioner, in part, and made determinations on allowable business expenses.

Issue(s)

1. Whether the entire amount of automobile and jeep expenses is deductible as ordinary and necessary business expenses, or only the portion allowed by the Commissioner.

Holding

1. No, because commuting expenses are personal expenses and not deductible as business expenses. The court acknowledged that the business use of the vehicles could generate deductible expenses.

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Court’s Reasoning

The court relied on the established rule that

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