28 T.C. 1303 (1957)

A truck driver who returns home each day is not considered "away from home" for purposes of deducting meal expenses, even if they eat all meals on the road during their turnaround trip.

Summary

In *Herrin v. Commissioner*, the U.S. Tax Court addressed whether a truck driver could deduct meal expenses as "traveling expenses while away from home" under the Internal Revenue Code. The taxpayer, a truck driver, made daily turnaround trips. The court held that the taxpayer was not "away from home" because his work did not require him to be released from work to obtain necessary sleep or rest prior to the completion of the journey and he returned home each day. Therefore, the expenses for meals during these trips were not deductible. The court distinguished this case from situations where an employee is required to stay overnight away from their home terminal.

Facts

Sam J. Herrin, a truck driver, worked for Central Truck Lines, Inc. His home terminal was in Ocala, Florida. Each workday, Herrin would depart from Ocala at 11:30 p.m. and drive to Valdosta, Georgia, arriving at 7:00 a.m. the next morning. He would eat breakfast in Valdosta before beginning his return trip to Ocala, arriving at approximately 1:30 p.m. the same day. The round trip was 346 miles, and the total elapsed time was approximately 14 hours. Herrin made 280 such round trips in 1953, spending an average of $3.25 per trip on meals. Herrin sought to deduct the costs of these meals as business expenses.

Procedural History

The Commissioner of Internal Revenue disallowed the deduction for meal expenses claimed by Herrin on his 1953 tax return. Herrin petitioned the U.S. Tax Court, challenging the Commissioner's determination. The Tax Court considered the case based on stipulated facts.

Issue(s)

Whether the taxpayer, a truck driver who completed a daily turnaround trip, was "away from home" within the meaning of section 23(a)(1)(A) of the Internal Revenue Code of 1939, allowing him to deduct the cost of meals.

Holding

No, because the taxpayer's work did not necessitate an overnight stay away from home, the meal expenses were not deductible as "traveling expenses while away from home."

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Court’s Reasoning

The court relied on the definition of “away from home” as interpreted in prior case law, particularly *Fred Marion Osteen*. The court reasoned that the key factor determining whether a taxpayer is

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