Weidekamp v. Commissioner, 29 T.C. 16 (1957)

A taxpayer's "home" for the purpose of deducting travel expenses under the Internal Revenue Code is the place of their principal employment or business, not necessarily their physical residence, when the employment is temporary and not indefinite.

Summary

The case concerned a parimutuel calculator who worked at racetracks in different locations throughout the year. The IRS disallowed his deductions for travel expenses, arguing his "home" was where he worked most, not his residence in Louisville, Kentucky. The Tax Court sided with the taxpayer, holding that Louisville was his tax home because his work at each track was temporary, and it would be unreasonable to expect him to relocate. The court allowed the deduction of expenses incurred while traveling from Louisville to the temporary work locations and for lodging and meals while at those locations, based on his temporary employment nature.

Facts

Alois Weidekamp, a parimutuel calculator, resided in Louisville, Kentucky, where he owned a home and supported his mother. He worked at the Churchill Downs racetrack in Louisville for a short period each year (spring and fall racing seasons). He secured employment at other racetracks across the country during the rest of the year, returning to his Louisville residence when not working elsewhere. He deducted travel expenses, including meals and lodging, for these out-of-town jobs. The IRS disallowed these deductions, claiming his "home" for tax purposes was West Palm Beach, Florida, where he worked the most days, not Louisville. The case went to the United States Tax Court to determine the proper definition of "home" for travel expense deductions.

Procedural History

Weidekamp filed income tax returns, deducting travel expenses. The IRS disallowed the deductions, leading to deficiencies in his income tax. Weidekamp petitioned the United States Tax Court to challenge the disallowance. The Tax Court reviewed the facts, applied the relevant tax laws, and determined the correct definition of "home" in this context. The Court ultimately sided with Weidekamp, allowing the deduction of the travel expenses.

Issue(s)

1. Whether the taxpayer's

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