29 T.C. 1047 (1958)

A taxpayer’s expenses for travel, meals, and lodging are deductible only if incurred during temporary employment away from their tax home, not when the employment is indefinite in duration.

Summary

In *Claunch v. Commissioner*, the U.S. Tax Court addressed whether a boilermaker could deduct expenses for meals and lodging while working at a job site away from his residence. The court held the expenses non-deductible because the employment, lasting approximately two years, was considered indefinite rather than temporary. The court distinguished this situation from cases involving clearly temporary assignments. The key issue was the nature of the employment’s duration and whether it warranted a deductible

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