Joyce v. Commissioner, 25 T.C. 161 (1955)

An alien's residence status for tax purposes depends on whether their stay in the United States is limited by immigration laws and if there are any exceptional circumstances.

Summary

The case of *Joyce v. Commissioner* centered on whether a U.S. citizen could file a joint tax return with her alien husband for the year 1951. The court addressed the meaning of

© 2025 SCOTUSreports.com. All rights reserved.