32 T.C. 1197 (1959)

Travel expenses incurred primarily for the purpose of obtaining medical services from a physician are deductible as medical expenses, even if the physician is located in a different city and the taxpayer would not have made the trip for other reasons.

Summary

The case concerns the deductibility of travel expenses as medical expenses under the Internal Revenue Code. Stanley Winderman, the taxpayer, traveled annually from Los Angeles to New York City to consult with his long-time physician, Dr. Greenwald, in whom he had great confidence. The Commissioner of Internal Revenue disallowed the deduction of these travel expenses, arguing that the trips were not primarily for medical purposes. The Tax Court sided with Winderman, finding that his primary purpose for the trips was to obtain professional medical services and that he would not have made the trips otherwise. Consequently, the court held the travel expenses were deductible as medical expenses.

Facts

Stanley D. Winderman, residing in California, traveled annually to New York City to consult with his physician, Dr. Greenwald. Winderman had moved to California, but continued to seek medical advice from Dr. Greenwald, a physician he had known and trusted for many years. Winderman's wife, a buyer, also traveled to New York on business, allowing Winderman to coordinate his trips with hers. Winderman's trips were primarily for medical check-ups and consultations, although he would also visit friends and family during his stays. The IRS disallowed the deduction of travel expenses for these trips, claiming they were not primarily for medical purposes.

Procedural History

The Commissioner of Internal Revenue determined deficiencies in Winderman's income tax for the years 1952, 1953, and 1954. Winderman challenged the disallowance of his travel expense deductions. The case was heard by the United States Tax Court.

Issue(s)

Whether the travel expenses incurred by the petitioner from Los Angeles to New York and return, for the purpose of consulting his physician, are deductible as medical expenses under the Internal Revenue Code?

Holding

Yes, because the Tax Court found that Winderman's primary purpose in making the trips was to obtain professional medical services from his physician, Dr. Greenwald, and that he would not have made the trips otherwise.

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Court’s Reasoning

The Tax Court focused on the factual question of Winderman’s intent and the primary purpose of his trips. The court emphasized that if the trips were taken primarily for medical purposes, the expenses were deductible. The court determined that Winderman’s sole purpose was to consult with Dr. Greenwald, whom he trusted. The court found no requirement to seek an alternative physician in Los Angeles and that the trips were made with a

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