Corbett v. Commissioner, 48 T. C. 1081 (1967)

A taxpayer without a fixed abode cannot claim to be ‘away from home’ for the purposes of deducting travel expenses under section 162(a) of the Internal Revenue Code.

Summary

In Corbett v. Commissioner, the court addressed whether a taxpayer could deduct travel expenses under IRC section 162(a) by claiming to be ‘away from home. ‘ The taxpayer, who had no fixed residence and lived in various locations for work, argued that his brother’s home in Garfield, N. J. , was his ‘home. ‘ The court, however, found that his true home was Binghamton, N. Y. , where he lived with his family and maintained his life. The court ruled that taxpayers without a fixed abode ‘carry their homes on their backs’ and thus cannot be considered ‘away from home’ for tax purposes, denying the deduction.

Facts

The taxpayer, after leaving the Air Force, worked in 13 different jobs across various locations over 9 years, never establishing a fixed residence. In 1965, he lived with his family in Binghamton, N. Y. , where he was assigned work. He occasionally visited his brother’s home in Garfield, N. J. , and kept some belongings there but did not pay rent or own property in New Jersey. He registered his car and filed taxes in New York. The taxpayer sought to deduct travel expenses, claiming Garfield as his ‘home’ under IRC section 162(a).

Procedural History

The taxpayer petitioned the Tax Court to challenge the Commissioner’s disallowance of his travel expense deductions. The case was decided by the Tax Court, with Judge Raum writing the majority opinion, ruling in favor of the Commissioner.

Issue(s)

1. Whether a taxpayer without a fixed abode can claim to be ‘away from home’ under IRC section 162(a) for the purpose of deducting travel expenses.

Holding

1. No, because a taxpayer without a fixed abode ‘carries their home on their back’ and thus cannot be considered ‘away from home’ for tax purposes, as per established case law.

Court’s Reasoning

The court applied the legal principle that a taxpayer must have a fixed and

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permanent abode to claim a ‘home’ under IRC section 162(a). The court referenced cases like James v. United States, stating that a taxpayer without a fixed abode cannot be ‘away from home. ‘ The court found that the taxpayer’s connections to Garfield, N. J. , were too tenuous to establish it as his home. Instead, Binghamton, N. Y. , where he lived with his family, registered his car, and filed taxes, was considered his home. The court emphasized that the purpose of the ‘away from home’ deduction is to mitigate the burden of maintaining two residences, which did not apply to the taxpayer. The court also noted that even if Garfield were considered a residence, the taxpayer’s stay in Binghamton had become indefinite, disqualifying him from the deduction.

Practical Implications

This decision clarifies that taxpayers with a nomadic lifestyle, moving frequently for work without establishing a fixed residence, cannot claim travel expense deductions under IRC section 162(a). Legal practitioners should advise clients with similar circumstances that they cannot deduct travel expenses as being ‘away from home. ‘ This ruling impacts how tax professionals analyze cases involving itinerant workers and underscores the need for a fixed and permanent abode to claim such deductions. Subsequent cases have followed this principle, reinforcing the necessity of a stable home base for tax deduction purposes.

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