
Travel and Entertainment Expenses

Significant Court Cases

Boone vs. the United States, 482 F 2d 417; 1973 U.S. App

The Court of Appeals ruled in favor of the United States regarding travel expense for a job that was temporary and indefinite.

Frederick v. the United States, 79-2 USTC 9529, 603 F 2d 1292

The Court of Appeals affirmed District Courts decision in favor of the taxpayer regarding his temporary work location and the issue of the taxpayers prospect for continued employment.

Commissioner v. Peurifoy, 358 US 59

The United States Supreme Court affirmed the Court of Appeals decision that work at a site different from a taxpayer's personal residence for 20 ½, 12 ½, and 8 ½ months was determined to be indefinite.