



Tax Reduction Letter

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Revenue Ruling 56-49

SECTION 262.-PERSONAL, LIVING, AND FAMILY EXPENSES

January 1956

A fireman is not traveling away from home in the pursuit of his trade or business while performing services at his principal or regular post of duty, even though he works a 24-hour shift during which he must remain at the firehouse overnight and cannot leave his station for meals. The tax or business "home" of a fireman, as in the case of other taxpayers, is held to be his principal or regular post of duty. See *Revenue Ruling 54-497, C. B. 1954-2, 75*. Furthermore, a fireman who is assigned on different days to different locations within the same city or general area is not "away from home," because a taxpayer's principal or regular post of duty is not limited to a particular building or property, but includes the entire city or general locality in which he customarily carries on his trade or business. See the sixth paragraph in *Revenue Ruling 55-109, C. B. 1955-1, 261*. Thus, the expenses incurred by a fireman for meals consumed at a firehouse under the circumstances referred to herein are not deductible as traveling or business expenses, but represent nondeductible living expenses. See *Jess H. Taylor et al. v. Commissioner, Tax Court* [*2] Memorandum Opinion entered June 24, 1952.