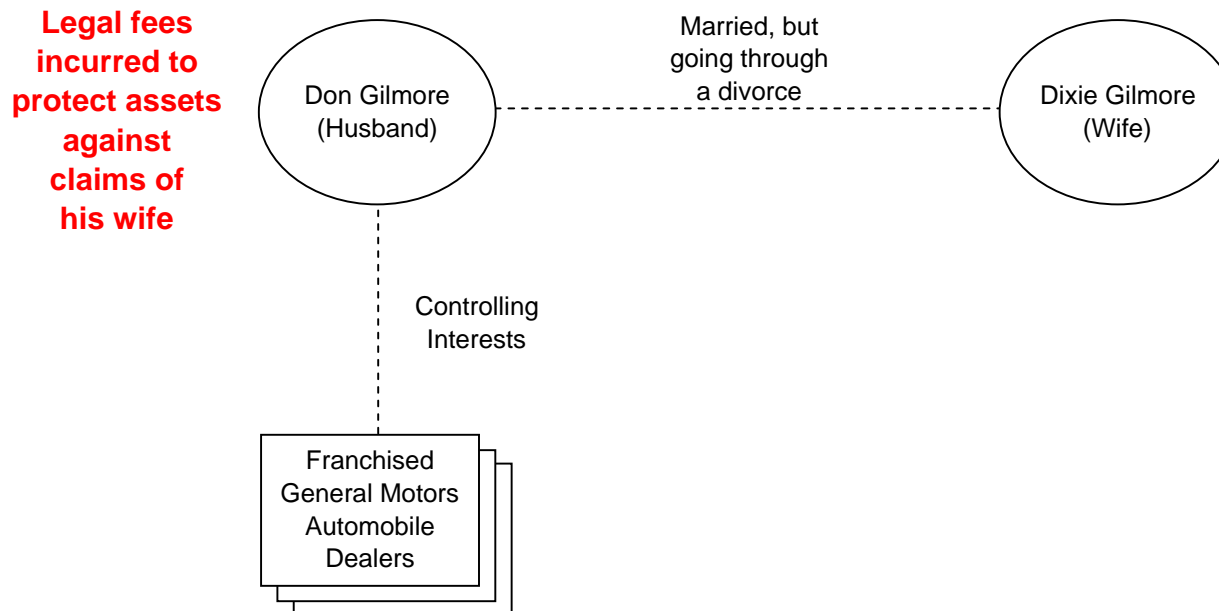


**U.S. v. Gilmore**  
**372 U.S. 39 (1963)**

**Origin of the Claim**

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Excerpt from *Woodward v. Commissioner*, 397 U.S. 572 (1970):

This Court there held that the expense of defending a divorce suite was a nondeductible personal expense, even though the outcome of the divorce case would affect the taxpayer's property holdings, and might affect his business reputation. The Court rejected a test that looked to the consequences of the litigation, and did not even consider the taxpayer's motives or purposes in undertaking defense of the litigation, but rather examined the origin and character of the claim against the taxpayer, and found that the claim arose out of the personal relationship of marriage.

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