

DECISION

THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548

60004

FILE: B-183641

DATE: OCT 9 1975

MATTER OF: William C. Trest - Temporary Quarters Expenses

DIGEST:

Employee who moves into residence which he contracted to purchase with intent to remain there permanently may not receive temporary quarters expenses even though seller fails to sign original sales contract. Intent of employee upon occupancy determines whether residence is permanent or temporary, not date on which sales contract is signed by purchaser and seller.

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Ms. Louise McMillan, an authorized certifying officer at the Southeast Regional Office, Internal Revenue Service, Department of the Treasury, requests an advance decision on the propriety of paying temporary quarters expenses reclaimed by Mr. William C. Trest, an employee of the Internal Revenue Service.

The record shows that Mr. Trest was transferred from Vicksburg, Mississippi, to Jackson, Mississippi, under Travel Authorization SE-JA-72-20, effective August 9, 1972. Mr. Trest and his family occupied temporary quarters at the Holiday Inn in Jackson from August 9, 1972, until August 21, 1972. On August 22, 1972, Mr. Trest moved into a new residence which he occupied on a rental basis until the loan closing on October 13, 1972. The Internal Revenue Service paid Mr. Trest's temporary quarters expenses from August 9 until August 21, 1972, and denied his claim for temporary quarters expenses after August 21, 1972, in accordance with our decision B-160904, March 7, 1967. The reclaim voucher covers the time period from August 22, 1972, until September 8, 1972, while Mr. Trest was occupying his new residence.

In support of his reclaim Mr. Trest states that his situation differs from that found in B-160904, supra, in that the original move-in agreement and purchase contract signed by him were not signed by the seller. Hence, he contends that the house did not become a "permanent residence" until September 15, 1972, when he received a copy of a second contract signed by him which had also been signed by the seller.

The date on which a sales contract is signed by both parties does not change the nature of the occupancy of a dwelling from temporary quarters

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to a permanent residence. We have consistently held that the determination of the type of residence occupied, i.e., temporary or permanent, is based on the intent of the employee at the time he or a member of his family moves into the quarters which later becomes his permanent residence. B-174971, February 28, 1972, and B-177546, February 8, 1973.

It is apparent in the present case that at the time Mr. Trest and his family moved into the dwelling for which he is claiming temporary quarters expenses, he had no intention of occupying it on a temporary basis. The fact that Mr. Trest was paying rent for the residence or that the seller did not sign the original sales contract is immaterial to the determination of intent with which he occupied the residence. Since Mr. Trest moved into his residence with the intention of remaining there permanently, we must conclude that as of August 22, 1972, he was occupying a permanent residence which under applicable regulations precludes him from any further entitlement to temporary quarters expenses.

Accordingly, the voucher which may not be certified for payment is returned.

Thomas D. Morris

~~Acting~~ Comptroller General
of the United States