



The Comptroller General  
of the United States

Washington, D.C. 20548

# Decision

Matter of: Frank K. Campbell

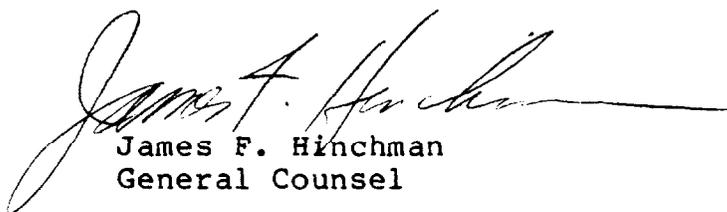
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Date: September 14, 1989

## DECISION

The issue in this case is whether the Internal Revenue Service properly disallowed Mr. Campbell's claims for temporary quarters in connection with leases of single family dwellings following two permanent changes of station. The agency disallowed reimbursement on the basis that there was no evidence that the permanent-type quarters were intended as temporary quarters since Mr. Campbell entered into 1 year leases, moved his family and household goods into the premises, and resided in the premises for at least 1 year.

Where an employee initially occupies permanent-type quarters under the described circumstances, the burden of providing convincing evidence that the premises were intended initially as temporary quarters is on the employee claiming reimbursement. See Myroslaw J. Yuschishin, B-194073, June 18, 1979; Hubert Mitchell, B-192343, Nov. 15, 1978. The record indicates that Mr. Campbell did not satisfy his burden of proof. Mr. Campbell made no attempt to secure short-term leases, and he provided no specific documentary or testimonial evidence of his intent or his efforts to locate other quarters. Further, in the absence of a finding of requisite intent, the fact that occupancy of permanent-type quarters may have resulted in savings to the government may not serve as a basis for payment of temporary quarters. Richard E. Hoffman, B-197958, Mar. 31, 1980. Accordingly, we sustain the agency's disallowance of Mr. Campbell's claim.

  
James F. Hinchman  
General Counsel