

Brown
Cir Per.

DECISION



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

04634

FILE: B-108657

DATE: December 30, 1977

**MATTER OF: Frank M. Lindeen - Relocation Expenses -
Sale of House**

DIGEST: IRS employee, who was notified of transfer from Gary, Indiana, his permanent duty station, to Indianapolis while on two year temporary detail in Buffalo, New York, may be reimbursed real estate expenses incident to sale of house in Gary upon transfer under PTR para. 2-6.1. Employee's residence was in Gary, and employee would have been residing in residence but for action of Government in detailing him to Buffalo. See cited cases.

By a letter dated March 21, 1977, Ms. Virginia Leist, an authorized certifying officer with the Central Region of the Internal Revenue Service, requested an advance decision regarding the reclaim voucher of Mr. Frank M. Lindeen in the amount of \$551.70 for the expenses of selling a house incident to a permanent change of duty station.

The record shows that Mr. Lindeen, who was stationed in Gary, Indiana, was given a temporary promotion on December 8, 1972, and detailed to Buffalo, New York. Mr. Lindeen's detail lasted for two years. He was authorized per diem for the entire period, as his official post remained Gary, Indiana. While on detail Mr. Lindeen rented his house in Gary. At the end of the detail Mr. Lindeen was assigned to a post of duty in Indianapolis, Indiana, and authorized moving expenses from Gary to Indianapolis. At that time Mr. Lindeen sold his residence in Gary.

Reimbursement for the costs of sale was administratively disallowed in accordance with paragraph 2-6.1C of the Federal Travel Regulations (FPMR 101-7, May 1975), as Mr. Lindeen was not residing in the house on the date upon which he was first definitely informed of the transfer. Upon reclaim Mr. Lindeen states that he was a resident of Gary at the time of transfer and that he would have been residing in the house but for the action of the Government in detailing him to Buffalo, New York.

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In our decision B-164043, May 28, 1968, we considered a claim for real estate expenses under subsection 4.1c of Bureau of the Budget Circular A-56, revised October 12, 1966, which is virtually identical to FTR para. 2-6.1d. In that case an employee was transferred from Miami, Florida, to Silver Spring, Maryland. At the time of transfer the employee and his family were living in Tallahassee, Florida, where the employee was attending a full-time university training course under orders directing his return to Miami upon completion of training. In allowing the claim we stated the following:

"The employee's training assignment, although almost a year in length, did not effect a change of station. See B-162756, February 5, 1968. We believe it reasonable to assume that the employee would have been living at his Miami residence at the time of transfer if his training site had not been 468 miles from Miami. In other words in the interest of the Government the employee and his family were temporarily located away from his actual residence. Under these circumstances we believe it is reasonable to hold that the employee's actual residence remained at Miami. It follows that the expenses incurred in the sale of the employee's residence may be allowed if otherwise proper."

In the instant case it appears that Mr. Lindeen would have been living in his residence in Gary but for the interest of the Government in detailing him to Buffalo for two years. Also, as in B-164043, supra, the temporary assignment did not effect a change of station. Thus, we believe that the rationale of B-164043, supra, applies and that Mr. Lindeen is entitled to reimbursement of real estate expenses. See 54 Comp. Gen. 67 (1974); B-166030, February 19, 1969; B-165839, January 31, 1969.

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Accordingly, the voucher may be certified for payment
if otherwise proper.

Atkinson
Acting Comptroller General
of the United States