



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

April 24, 2009

CC:ITA:B4
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The Honorable John McCain
United States Senator
5353 North 16th Street, Suite 105
Phoenix, AZ 85016

Attention:

Dear Senator McCain:

This letter responds to your enquiry dated March 20, 2009, submitted on behalf of your constituent, . She asked whether she can do anything to qualify for the first-time homebuyer credit for a home purchased before the April 9, 2008 effective date.

Congress added section 36 to the Internal Revenue Code (the Code) in section 3011 of the Economic and Housing Recovery Act of 2008 (Public Law Number 110-289 (122 Stat. 2654, 2888)) to provide a credit to first-time homebuyers for purchases made in 2008. To qualify for this credit, the taxpayer must purchase the residence on or after April 9, 2008, and before December 1, 2009.

Because purchased her residence on April 1, 2008, before the effective date of section 36 of the Code, she does not qualify for the first-time homebuyer credit. Unfortunately, the statute does not grant the Internal Revenue Service the authority to expand the scope of the credit.

I hope this information is helpful. If you have any questions, please contact
at .

Sincerely,

Michael J. Montemurro
Branch Chief
Office of Associate Chief Counsel
(Income Tax & Accounting)