



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

OFFICE OF THE CHIEF COUNSEL

July 13, 2009

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The Honorable Todd Platts  
Member, U.S. House of Representatives  
2209 East Market Street  
York, Pennsylvania 17402

Attention:

Dear Congressman Platts:

I am responding to your inquiry dated June 16, 2009, on behalf of .  
The are first-time homebuyers who closed on the purchase of their home on  
April 8, 2008, the day before the effective date of the first-time homebuyer credit. You  
ask whether there are any exceptions to the effective date.

The statute specifically limits the credit to purchases on or after April 9, 2008 (section  
36(h) of the Internal Revenue Code). The statute does not contain any exceptions or  
authorize the Internal Revenue Service to make exceptions to the effective date.

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

Sincerely,

Michael J. Montemurro  
Chief, Branch 4  
Office of Associate Chief Counsel  
(Income Tax & Accounting)