



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

OFFICE OF
CHIEF COUNSEL

July 6, 2009

Number: **INFO 2009-0147**

Release Date: 9/25/2009

CC:ITA:B4
CONEX-130493-09

UIL: 36.00-00

The Honorable Jo Bonner
Member, U.S. House of Representatives
11 North Water Street, Suite 15290
Mobile, AL 36602

Attention:

Dear Congressman Bonner:

This letter responds to your letter dated May 29, 2009, on behalf of your constituent, . She asked about the possibility of making the first-time homebuyer credit retroactive.

Congress added section 36 to the Internal Revenue Code (the Code) to provide a credit to first-time homebuyers for purchases made in 2008 and 2009. To qualify for this credit, the taxpayer must purchase the residence on or after April 9, 2008, and before December 1, 2009 (section 36(h) of the Code).

Because purchased her residence in January 2008, before the effective date of section 36 of the Code, she does not qualify for the first-time homebuyer credit. 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 me or at .

Sincerely,

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

Enclosure