



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

OFFICE OF THE CHIEF COUNSEL

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UIL 36.00-00

The Honorable Frank R. Wolf  
Member, U.S. House of Representatives  
13873 Park Center Road  
Suite 130  
Herndon, VA 20171

Attention:

Dear Congressman Wolf:

This letter responds to your inquiry, dated January 22, 2010, on behalf of your constituent, \_\_\_\_\_ asked whether she qualified for the newly-enacted homebuyer tax credit for long-term homeowners (section 36(c)(6) of the Internal Revenue Code).

The effective date for section 36(c)(6) is November 7, 2009 (Public Law 111-92, section 11(j)). \_\_\_\_\_ said that she purchased her new residence in August 2009. Therefore, based on the facts presented, \_\_\_\_\_ purchase does not qualify for the credit. The statutory effective date is specific, and there are no administrative exceptions provided. We have no authority to modify the effective date.

I am sorry my response is not more favorable. If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_.

Sincerely,

George J. Blaine  
Associate Chief Counsel  
(Income Tax & Accounting)