



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

January 27, 2010

Number: **INFO 2010-0022**

CONEX-152024-09

Release Date: 3/26/2010

UIL 36.00-00

Dear _____ :

I am responding to your letter to President Barack Obama about the first-time homebuyer credit. In your letter, you state that you purchased your current residence from your mother.

Generally, section 36 of the Internal Revenue Code (the Code) provides a refundable credit for a first-time homebuyer of a principal residence. To qualify for the credit, the taxpayer cannot acquire the residence from a related person. A taxpayer's mother is a related person for purposes of the first-time homebuyer credit (section 36(c)(3) of the Code).

You would not qualify for the first-time homebuyer credit for purchasing a home from your mother, a related person for purposes of section 36. The Internal Revenue Service lacks the administrative authority to modify the statutory, related person requirement.

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

Sincerely,

William A. Jackson
Chief, Branch 5
Office of Associate Chief Counsel
(Income Tax & Accounting)