



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Judd Gregg
United States Senator
125 North Main Street
Concord, NH 03301

Attention:

Dear Senator Gregg:

This letter responds to your inquiry, dated December 3, 2009, on behalf of your constituent, . asked whether he 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 he purchased his new residence on November 6, 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)