



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

OFFICE OF  
CHIEF COUNSEL

January 13, 2010

CC:ITA:B4:

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Dear \_\_\_\_\_ :

I am responding to your letter to the President of the United States. You asked if you qualify for the first-time homebuyer credit for the home you purchased in early January 2009.

You had jointly owned a home with your ex-husband during the last three years. However, you are the sole owner of the home you purchased in early January 9, 2009.

First-time homebuyers who purchased a home in 2009 are eligible for a credit against income tax. (section 36(a) and (f) of the Internal Revenue Code (Code)). A first-time homebuyer is any individual if the individual (and if married, the individual's spouse) had no present ownership interest in a principal residence during the 3-year period ending on the date of the purchase of the principal residence (section 36(c)(1) of the Code). Because you had a joint ownership in a principal residence during the last three years, you do not qualify for the first-time homebuyer credit for the home that you purchased in early January 2009.

The statute does not contain any exceptions or grant the Internal Revenue Service the authority to make exceptions to this rule. Any changes to this rule would require legislative action by Congress.

I hope this information is helpful. If you have any questions, please contact me or \_\_\_\_\_ (ID No. \_\_\_\_\_) at \_\_\_\_\_.

Sincerely,

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