



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Mark R. Warner
United States Senator
180 West Main Street
Abingdon, VA 24210

Attention:

Dear Senator Warner:

This letter responds to your inquiry dated February 8, 2010, on behalf of your constituent, . asks whether she qualifies for the homebuyer tax credit for long-term homeowners (section 36(c)(6) of the Internal Revenue Code).

The homebuyer tax credit for long-term homeowners is effective for purchases after November 6, 2009. purchased her new residence on

Therefore, purchase does not qualify for the credit. The statutory effective date is specific. The statute provides no administrative exceptions. The Internal Revenue Service has no authority to modify the effective date.

As you have requested, I am enclosing a copy of this letter. If you have any questions, please contact or at .

Sincerely,

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

Enclosure
A copy of this letter