



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Donna F. Edwards
Member, U.S. House of Representatives
8730 Georgia Avenue, Suite 209
Silver Spring, MD 20910

Dear Congresswoman Edwards:

This letter responds to your inquiry dated March 4, 2010, on behalf of your constituent, . asked whether he qualified for the 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(b)). said that he purchased his new residence in . Therefore, based on the facts presented, 's 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.

If you have any questions, please contact at .

Sincerely,

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