



OFFICE OF THE CHIEF COUNSEL

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

March 24, 2010

CONEX-111074-10

Number: **INFO 2010-0084**

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The Honorable Scott Garrett  
Member, U.S. House of Representatives  
266 Harristown Road, Suite 104  
Glen Rock, NJ 07452

Attention:

Dear Congressman Garrett:

I am responding to your inquiry dated March 9, 2010, on behalf of  
and his wife have a daughter with

To improve life for their daughter, the purchased a new home on  
before the effective date of the \$6,500 credit for long-time residents of  
the same principal residence. asks whether there are any hardship  
exceptions to the effective date of the \$6,500 credit.

The statute specifically limits the \$6,500 credit to purchases after November 6, 2009  
(section 11(b) of the Worker, Homeownership, and Business Assistance Act of 2009).  
The statute does not contain any exceptions or authorize the Internal Revenue Service  
to make exceptions to the effective date.

I hope this information is helpful. If you have any questions, please contact me or  
at

Sincerely,

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