



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

OFFICE OF THE CHIEF COUNSEL

April 26, 2010

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Dear _____ :

This letter responds to your inquiry dated January 26, 2010, to IRS Commissioner Douglas Shulman concerning the homebuyer tax credit for long-term homeowners.

Section 36(c)(6) of the Internal Revenue Code provides a refundable credit for certain individuals who bought a new principal residence and who owned a principal residence in the recent past. These long-term homeowners generally qualify for the credit if, on the purchase date of the new home, the individual (and, if married, the individual's spouse) has owned and used the same principal residence for a consecutive five-year period in the eight years preceding purchase of the new home.

Your letter states that you have owned and lived at your current residence since October 2003, that your husband has lived at your current residence since August 2004, and that you and your husband married in December 2004. For purposes of the long-term homeowner credit, both you and your husband will be considered to own the residence, even if title to the home is only in your name.

I hope this information is helpful. If you have any further questions, please contact _____, Identification Number _____, at _____.

Sincerely,

Amy J. Pfalzgraf
Senior Counsel
Office of Associate Chief Counsel
(Income Tax & Accounting)