



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

OFFICE OF THE CHIEF COUNSEL

April 22, 2010

Number: **INFO 2010-0104**
Release Date: 6/25/2010

CONEX-112869-10

UIL: 36.00-00

The Honorable John D. Dingell
Member, U.S. House of Representatives
19855 West Outer Drive
Suite 103-E
Dearborn, MI 48124

Attention:

Dear Congressman Dingell:

I am responding to your inquiry dated March 22, 2010, on behalf of your constituent, . asked whether she could claim a first-time homebuyer credit for a home she purchased from her father.

Generally, section 36 of the Internal Revenue Code (the Code) provides a refundable credit for a first-time homebuyer of a principal residence. To qualify for the credit, the taxpayer cannot have acquired the residence from a related person. A taxpayer's father is a related person for purposes of the first-time homebuyer credit (section 36(c)(3) of the Code).

would not qualify for the first-time homebuyer credit for purchasing a home from her father, a related person for purposes of section 36 of the Code. The Internal Revenue Service lacks the administrative authority to modify the statutory related person requirement.

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If you have any questions, please contact _____ or _____ at _____.

Sincerely,

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