



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Arlen Specter  
United States Senator  
9400 Federal Building  
600 Arch Street  
Philadelphia, PA 19106

Attention:

Dear Senator Specter:

I am responding to your letter dated March 23, 2010, on behalf of  
After 20 years, and her husband sold their home on  
In , they contracted to purchase a new home. The contract provided  
for settlement on . To accommodate the sellers, they rescheduled  
settlement for before the effective date of the \$6,500  
homebuyer credit for long-time residents. asks whether there are any  
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. As you requested, I am replying in duplicate. 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)

Enclosure