



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

OFFICE OF  
CHIEF COUNSEL

July 19, 2010

Number: **2010-0189**  
Release Date: 9/24/2010

CC:ITA:B4:  
CONEX-126556-10

UIL: 36.00-00

The Honorable Stephanie Herseth Sandlin  
Member, U.S. House of Representatives  
343 Quincy Street, Suite 102  
Rapid City, SD 57701

Attention:

Dear Congresswomen Herseth Sandlin:

I am responding to your inquiry dated June 23, 2010, submitted on behalf of your constituent who asked whether a disabled taxpayer could get an exception to the June 30, 2010, purchase date deadline for the first-time homebuyer credit.

Homebuyers may claim an income tax credit for the purchase of a home if they meet certain requirements, including purchasing the home before specified dates (section 36 of the Internal Revenue Code). The law does not provide exceptions to the rules for disabled taxpayers.

However, on July 2, 2010, President Obama signed into law the Homebuyer Assistance and Improvement Act of 2010, which extends the purchase date deadline for the first-time homebuyer credit. Under the new law, a taxpayer who purchases a home by September 30, 2010, may qualify for a homebuyer tax credit if the taxpayer entered into a binding contract before May 1, 2010, to close on the purchase of the home before July 1, 2010.

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

Sincerely,

Michael J. Montemurro  
Branch Chief  
Office of Associate Chief Counsel  
(Income Tax and Accounting)