



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Johnny Isakson  
United States Senator  
One Overton Park, Suite 970  
3625 Cumberland Boulevard  
Atlanta, GA 30339

Attention:

Dear Senator Isakson:

This letter responds to your inquiry, dated March 15, 2010, on behalf of your constituent, . asked whether he can take the homebuyer tax credit for purchasing a house from his father.

A refundable credit is available for certain individuals who buy a new principal residence (section 36 of the Internal Revenue Code (the Code)). To qualify for the credit, the taxpayer cannot acquire the residence from a related person (section 36(c)(3)(A)(i) of the Code). A taxpayer's father is a related person for purposes of the first-time homebuyer credit.

does not qualify for the homebuyer tax credit because he purchased a home from his father, a related person for purposes of section 36. We do not have the administrative authority to modify the statutory requirement.

I am sorry my response is not more favorable. If you have any further questions, please contact at .

Sincerely,

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