



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

OFFICE OF THE CHIEF COUNSEL

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The Honorable Maria Cantwell  
United States Senator  
Henry M. Jackson Federal Building  
915 2<sup>nd</sup> Ave., Suite 3206  
Seattle, WA 98174

Attention:

Dear Senator Cantwell:

This letter responds to your inquiry dated May 12, 2010, on behalf of your constituent, [REDACTED], asked whether he qualified for the homebuyer tax credit for long-term homeowners (section 36(c)(6) of the Internal Revenue Code).

The effective date for section 36(c)(6) is November 7, 2009 (Public Law 111-92, section 11(b)). The specific statutory effective date controls regardless of the date the President signed the law. There are no administrative exceptions provided. We have no authority to modify the effective date.

[REDACTED] said that he purchased his new residence on November 6, 2009. Therefore, based on the facts presented, [REDACTED] purchase does not qualify for the credit.

If you have any questions, please contact [REDACTED] or [REDACTED] at [REDACTED].

Sincerely,

George J. Blaine  
Associate Chief Counsel  
(Income Tax & Accounting)