



OFFICE OF THE CHIEF COUNSEL

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

December 8, 2010

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UIL: 36.00-00

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

Attention:

Dear Senator Isakson:

I am responding to your enquiry dated November 10, 2010, submitted on behalf of \_\_\_\_\_, purchased her first home on \_\_\_\_\_, 2009. \_\_\_\_\_ asked if she is eligible to claim the first-time homebuyer credit even though her parents could claim her as a dependent for the 2009 taxable year.

Certain first-time homebuyers and long-time residents can claim a refundable income tax credit for the purchase of a principal residence (section 36 of the Internal Revenue Code). For purchases after November 6, 2009, an individual can not claim the credit if another taxpayer can claim the individual as a dependent for the year of purchase. Because \_\_\_\_\_ parents can claim her as a dependent for 2009, she is not eligible to claim the credit. \_\_\_\_\_ of this office explained to \_\_\_\_\_ on December 2, the law does not provide any exceptions to this requirement and does not give the Internal Revenue Service authority to grant exceptions. Only Congress can change this requirement.

I hope this information is helpful. 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)