



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

OFFICE OF THE CHIEF COUNSEL

September 9, 2013

CC:ITA:B04:
CONEX-135994-13

Number: **2013-0028**
Release Date: 9/27/2013

UIL: 9999.98-00

Dear

We received your letter, postmarked May 15, 2013, addressed to the President of the United States, for our office to look into your request for assistance regarding your claim to the First-time Homebuyer Credit. We understand from your letter that you applied for a credit of \$6,500 under the exception for long-time residents of the same principal residence in section 36(b)(1)(D) and (c)(6) of the Internal Revenue Code. In your letter, you indicated that you had not received payment for the credit and that you entered into a settlement agreement on May 15, 2013, to receive \$1,625 to resolve your claim. You further indicated that the Internal Revenue Service was pursuing collection against you, or your deceased wife's estate.

Upon receiving your letter, we contacted the Office of the Associate Area Counsel (Small Business / Self Employed) in Salt Lake City, UT. On September 6, 2013, we learned from that office that the IRS has issued a check payable to you in the agreed settlement amount of \$1,625 and that a check has been sent to you, or will be sent to you in the near future. We were also advised that the IRS has discontinued collection actions against you, or your deceased wife's estate.

We hope that your claim to the credit has been fully resolved. Please contact _____ at _____ (not a toll-free number) of this office if you need further assistance.

Sincerely,

Donna Welsh
Senior Technician Reviewer, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)