



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

OFFICE OF  
CHIEF COUNSEL

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CC:ITA:B4:  
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UIL: 36.00-00

The Honorable Frank A. LoBiondo  
Member, U.S. House of Representatives  
5914 Main Street  
Mays Landing, NJ 08330

Attention:

Dear Congressman LoBiondo:

I am responding to your inquiry dated December 1, 2009, on behalf of your constituent, . He asked why his son could not take the first-time homebuyer credit for a home that he might purchase from .

Congress added section 36 to the Internal Revenue Code (the Code) to provide a credit to first-time homebuyers for purchases made in 2008, 2009, and 2010. The purchase of a residence from certain relatives, however, including parents, does not qualify for the credit (section 36(c) of the Code). If . son purchases the home from his father, he would not be eligible for the first-time homebuyer credit for that purchase.

The statute does not contain any exceptions or grant the Internal Revenue Service the authority to make exceptions to this rule. Any changes to the law would require legislative action by Congress.

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

Sincerely,

Michael J. Montemurro  
Chief, Branch 4  
Office of Associate Chief Counsel  
(Income Tax and Accounting)