



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

OFFICE OF THE CHIEF COUNSEL

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Dear _____ :

I am responding to your letter to Commissioner Shulman dated November 16, 2009. You asked the Internal Revenue Service to allow individuals to deduct qualified motor vehicle taxes for all new vehicle purchases made during calendar year 2009.

Congress added section 164(a)(6) to the Internal Revenue Code to provide a deduction to individuals for qualified motor vehicle taxes on purchases of new vehicles during 2009.

However, the statute specifically limits the deduction to purchases made on or after the date the statute was enacted, which was February 17, 2009 (section 1008(e) of Public Law 111-5). The statute does not contain any exceptions or authorize the Internal Revenue Service to make exceptions to the effective date.

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

Sincerely,

Thomas D. Moffitt
Chief, Branch 2
Office of Associate Chief Counsel
(Income Tax & Accounting)