



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

OFFICE OF  
CHIEF COUNSEL

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CC:ITA:B4:  
CONEX-128123-10

UIL: 36.00-00

The Honorable Alan Grayson  
Member, U.S. House of Representatives  
455 North Garland Avenue  
Orlando, FL 32801

Attention:

Dear Congressman Grayson:

I am responding to your inquiry dated June 30, 2010, submitted on behalf of your constituent, . He asked if he may take the first-time homebuyer credit for a home that he purchased on April 8, 2008.

Congress has provided an income tax credit to homebuyers who meet certain requirements for the purchase of a home (section 36 of the Internal Revenue Code (Code)). The statute specifically limits the first-time homebuyer credit to homes purchased on or after April 9, 2008 (section 36(h) of the Code). Because purchased his home before April 9, 2008, he does not qualify for the first-time homebuyer credit.

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

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 and Accounting)