

ID: CCA_2010032614532624

Number: **201016074**

Office:

Release Date: 4/23/2010

UILC: 59.07-00

From:

Sent: Friday, March 26, 2010 2:53:29 PM

To:

Cc:

Subject: RE: Road Home Sales

, I spoke with . They have determined that the \$ is tax benefit income. The loss on the sale of home in prior year does not matter as far as the \$ in tax benefit income is concerned, since this is a personal residence.