

**INTERNAL REVENUE SERVICE**

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[REDACTED]

Dear [REDACTED]:

I apologize for the delay in responding to your letter dated February 24, 2004, on behalf of your constituent, [REDACTED]. He believes that the definition of a full-time student in § 1.151-3(b) of the Income Tax Regulations is unfair because it excludes school attendance exclusively at night.

The regulation that excludes school attendance at night from the definition of a full-time student is based on almost identical language used by the Congress in S. Rep. No. 1622, 83d Cong., 2d Sess. 193 (1954). In explaining § 151 the Committee on Finance, United States Senate, stated that “[f]ull-time attendance, of course will not include attendance at night school while holding a job during the day; this will be considered as part-time attendance.”

I hope this information is helpful, but any change to the law requires legislative action.

Please contact [REDACTED], Identification Number [REDACTED], [REDACTED] if you have any questions.

Sincerely,

Robert A. Berkovsky  
Branch Chief  
Office of Associate Chief Counsel  
(Income Tax & Accounting)