

LB&I International Practice Service Process Unit – Audit

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Shelf	N/A	Individual Outbound	–	–
Volume	9	Jurisdiction to Tax	Level 1 UIL	9431
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Sub-Chapter	N/A	N/A	–	–

Unit Name	Foreign Housing Deduction (IRC 911)
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Process Overview


Foreign Housing Deduction (IRC 911)

Process Description

This Unit focuses on the foreign housing deduction available under IRC 911. U.S. citizens and resident aliens are taxed on their worldwide income. However, U.S. citizens or residents who work and live abroad may qualify to deduct and/or exclude some or all of the amounts paid for their foreign housing. The foreign housing deduction applies only to amounts that are considered paid for with foreign earned income from self-employment; any foreign earned income from employer-provided amounts is not eligible for the housing deduction. Rather, an individual who is an employee may choose to exclude the cost of foreign housing. See Practice Unit, “Foreign Housing Exclusion - IRC 911,” DCN: JTO/9431.06_16(2015), that addresses this topic in greater detail.

The housing amount deductible under IRC 911 cannot be more than an individual’s foreign earned income from self-employment minus the total of the individual’s foreign earned income exclusion (FEIE), plus any amounts excluded under the foreign housing exclusion.

 **CAUTION:** A taxpayer may not get a double benefit by taking a credit that may be available under a treaty attributable to amounts excluded from gross income under IRC 911(a). See Treas. Reg. 1.911-6(a) and Rev. Rul. 79-199.

 **CAUTION:** Not all overseas locations are “foreign countries.” For example, Antarctica, U.S. possessions, and territories, and certain other locations are not foreign countries. See Treas. Reg. 1.911-2(g) and (h).

Example Circumstances Under Which Process Applies

An examiner receives a case involving an individual who claimed the housing deduction under IRC 911 on Form 2555, Foreign Earned Income, Part VI and IX. The examiner must determine if the individual is entitled to the housing deduction.

Determination of Process Applicability

Foreign Housing Deduction (IRC 911)

In order to be able to claim the foreign housing deduction under IRC 911, individual taxpayers must meet certain criteria.

Criteria	Resources	6103 Protected Resources
<ul style="list-style-type: none"> The individual must have a tax home in a foreign country. 	<ul style="list-style-type: none"> Practice Unit, "Tax Home for Purposes of IRC Section 911," DCN:JTO/CU/P_9.6_05(2013) 	
<ul style="list-style-type: none"> The individual must have foreign earned income, i.e., compensation for personal services performed in a foreign country or countries. Additionally, this compensation must be from self-employment income. 	<ul style="list-style-type: none"> Treas. Reg. 1.911-3(a) Treas. Reg. 1.911-3(b) Treas. Reg. 1.911-3(c) 	
<ul style="list-style-type: none"> The individual must meet either the bona fide residence or physical presence test. 	<ul style="list-style-type: none"> IRC 911(d)(1) Treas. Reg. 1.911-2(c) Treas. Reg. 1.911-2(d) Rev. Rul. 91-58 Practice Unit, "Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits," DCN:JTO/9431.06_14(2015) 	
<ul style="list-style-type: none"> The individual must have made a valid election in order to deduct the foreign housing cost amount. 	<ul style="list-style-type: none"> Treas. Reg. 1.911-7(a) Practice Unit, "IRC 911 Election and Revocation," DCN:JTO/CU/C_09.6.5_08(2014) 	

Summary of Process Steps

Foreign Housing Deduction (IRC 911)

Step 1	Determine if the individual is a qualified individual.
Step 2	Determine if the individual's housing expenses are deductible under IRC 911.
Step 3	Determine if the individual's housing deduction was properly computed.

Step 1

Foreign Housing Deduction (IRC 911)

Step 1: Determine if the individual is a qualified individual.

Only qualified individuals may claim the foreign housing deduction. A qualified individual must be a bona fide resident or meet the physical presence test, must have a tax home in a foreign country, must have foreign earned income, and must make a valid election.


Considerations	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ The individual must be either: A U.S. citizen, or a U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect, who is a bona fide resident of a foreign country or countries for an uninterrupted period that includes an entire tax year. See the Practice Unit, “Bona Fide Resident for Purposes of Qualifying for IRC 911 Tax Benefits,” that addresses the bona fide residence test in detail. 	<ul style="list-style-type: none"> ▪ IRC 911(d)(1) ▪ Treas. Reg. 1.911-2(c) ▪ Treas. Reg. 1.911-2(d) ▪ Rev. Rul. 91-58 ▪ Practice unit, “Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits,” DCN:JTO/9431.06_14(2015) 	
<ul style="list-style-type: none"> ▪ A U.S. citizen, or a U.S. resident alien, who is physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. See the Practice Unit, “Physical Presence Test for Purposes of Qualifying for IRC 911 Tax Benefits,” that discusses this topic in greater detail. 	<ul style="list-style-type: none"> ▪ Practice Unit, “Physical Presence Test for Purposes of Qualifying for IRC 911 Tax Benefits,” DCN/JTO/9431.06_15(2015) 	

Step 1 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 1: Determine if the individual is a qualified individual.

Only qualified individuals may claim the foreign housing deduction. A qualified individual must be a bona fide resident or meet the physical presence test, must have a tax home in a foreign country, must have foreign earned income, and must make a valid election.

Considerations	Resources	6103 Protected Resources
<p>The individual must have a tax home in a foreign country. See the Practice Unit, "Tax Home for Purposes of IRC 911," that addresses this concept in detail.</p> <p> CAUTION: Not all overseas locations are "foreign countries." For example, Antarctica, U.S. possessions and territories, and certain other locations, such as international airspace or waters, are not foreign countries.</p>	<ul style="list-style-type: none"> ▪ IRC 911(d)(1) ▪ IRC 911(d)(3) ▪ Treas. Reg. 1.911-2(b) ▪ Practice Unit, "Tax Home for Purposes of IRC 911," DCN:JTO/CU/P_9.6_05(2013) ▪ Treas. Reg. 1.911-2(h) 	
<p>The individual must have income that was received from self-employment earnings in a foreign country during a period in which he or she had a tax home in a foreign country and met either the bona fide residence test or the physical presence test.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-3(a) ▪ Treas. Reg. 1.911-3(b) ▪ Treas. Reg. 1.911-3(c) 	

Step 1 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 1: Determine if the individual is a qualified individual.

Only qualified individuals may claim the foreign housing deduction. A qualified individual must be a bona fide resident or meet the physical presence test, must have a tax home in a foreign country, must have foreign earned income, and must make a valid election.

Considerations	Resources	6103 Protected Resources
<p>The individual must have a valid election in place in order to deduct the cost of foreign housing. Practice Unit, "IRC 911 Election and Revocation," addresses this in greater detail.</p> <p>NOTE: All of the previous requirements must be met in order to claim the foreign housing exclusion under IRC 911.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-7(a) ▪ Practice Unit "IRC 911 Election and Revocation," DCN: JTO/CU/C_09.6.5_08(2014) 	

Step 2

Foreign Housing Deduction (IRC 911)

Step 2: Determine if the individual's housing expenses are deductible under IRC 911.

Are the individual's housing expenses "reasonable" as described in IRC 911(c)?

Considerations	Resources	6103 Protected Resources
<p>In addition to being considered qualified individuals under IRC 911, individuals must have eligible housing expenses in order to claim the foreign housing exclusion or deduction. Eligible housing expenses are reasonable expenses paid or incurred for housing in a foreign country for a qualified individual, his or her spouse, and or his or her dependents. These expenses include:</p> <ul style="list-style-type: none">▪ Rent, housing repairs (that are not capital expenditures), utilities (other than telephone charges), real and personal property insurance, occupancy taxes, nonrefundable fees for securing a lease-hold, expenses for renting furniture and accessories, and residential parking expenses.	<ul style="list-style-type: none">▪ IRC 911(c)(3)▪ Treas. Reg. 1.911-4(b)(1)	

Step 2 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 2: Determine if the individual's housing expenses are deductible under IRC 911.

Are the individual's housing expenses "reasonable" as described in IRC 911(c)?



Considerations	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ Eligible housing expenses do not include: lavish or extravagant expenses under the circumstances, deductible interest and taxes, the cost of buying property (principal payments on a mortgage), the cost of domestic labor, pay television subscriptions, improvements and other expenses that increase the value or appreciably prolong the life of the property, the expenses of more than one foreign household unless provided for in Treas. Reg. 1.911-4(b)(5), expenses claimed as deductible moving expenses, purchased furniture or accessories, and depreciation or amortization of property or improvements. 	<ul style="list-style-type: none"> ▪ IRC 911(c)(3)(A)(ii) ▪ Treas. Reg. 1.911-4(b)(2) ▪ Treas. Reg. 1.911-4(b)(5) 	

Step 2 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 2: Determine if the individual's housing expenses are deductible under IRC 911.

Are the individual's housing expenses "reasonable" as described in IRC 911(c)?

Considerations	Resources	6103 Protected Resources
<p>NOTE: Individuals must only consider eligible housing expenses in determining their foreign housing deduction for the part of the year that they qualify for the foreign earned income exclusion.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-4(b)(3) ▪ Treas. Reg. 1.911-4(b)(2)(vii) 	
<p> CAUTION: Individuals cannot include in housing expenses the value of meals or lodging excluded from gross income under IRC 119. Please note that there is an exception relating to not counting amounts that are excluded under IRC 119 where an individual maintains a second household.</p> <p> CAUTION: An individual's housing amount must be reduced by any U.S. government allowance or like-kind nontaxable allowance used to compensate the individual or his or her spouse for housing expenses during the period for which such individual claims a housing exclusion or deduction.</p>	<ul style="list-style-type: none"> ▪ IRC 912 ▪ Treas. Reg. 1.911-4(a) 	

Step 2 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 2: Determine if the individual's housing expenses are deductible under IRC 911.

Are the individual's housing expenses "reasonable" as described in IRC 911(c)?

Considerations	Resources	6103 Protected Resources
<p>NOTE: If an individual is married and both spouses reside together and file a joint return, they may compute their housing cost amount either jointly or separately. If the spouses reside together and file separate returns, they must compute their housing cost amounts separately. Further, if each spouse computes his or her housing cost amounts separately, he or she may allocate the housing expenses to either spouse or between the spouses for the purpose of calculating separate housing cost amounts. However, each spouse claiming a foreign housing deduction must use his or her full base housing amount in the computation. If the spouses compute their housing cost amount jointly, then only one spouse may claim the foreign housing deduction. In instances where both spouses reside apart in different tax homes, see Treas. Reg. 1.911-5(a)(3)(ii) for further details.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-5(a)(3) ▪ Treas. Reg. 1.911-5(a)(3)(ii) 	

Step 2 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 2: Determine if the individual's housing expenses are deductible under IRC 911.

Are the individual's housing expenses "reasonable" as described in IRC 911(c)?

Considerations	Resources	6103 Protected Resources
<p>NOTE: Generally, individuals who maintain two foreign households are only allowed to include the costs of the foreign household that bears the closer relationship to their tax home (see the Practice Unit, "Tax Home for Purposes of IRC 911," for further details on tax homes). However, if an individual maintains a second foreign household for his or her spouse or dependents due to adverse living conditions near the individual's foreign tax home, then the expenses of this second foreign household may be considered reasonable foreign housing expenses under IRC 911 and may be included in the foreign housing deduction computation. Individuals cannot however, include expenses for more than one second foreign household at the same time.</p>	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-4(b)(5) ▪ Practice Unit, "Tax Home for Purposes of IRC Section 911," DCN:JTO/CU/P_9.6_05(2013) 	

Step 3

Foreign Housing Deduction (IRC 911)

Step 3: Determine if the individual's housing deduction was properly computed.

Determine if the individual properly computed the foreign housing deduction.


Considerations	Resources	6103 Protected Resources
<ul style="list-style-type: none"> ▪ An individual's housing cost amount or base housing amount must be computed before determining if that individual can take the foreign housing deduction. The base housing cost amount is found by multiplying 16% by the maximum foreign earned income exclusion amount (\$99,200 in 2014), and then multiplying this amount by the number of qualifying days in the individual's tax year over the total number of days in the tax year. This figure is then subtracted from the individual's qualified housing expenses for the year to get the housing cost amount. ▪ Housing Cost Amount = Qualified Housing Expenses – [(Maximum FEIE x 16%) x (qualifying days in tax year / total number of days in tax year)]. ▪ See the Practice Unit, "Foreign Housing Exclusion (IRC 911)," for further details on the base housing amount. 	<ul style="list-style-type: none"> ▪ IRC 911(c)(4) ▪ Treas. Reg. 1.911-4(c) ▪ Treas. Reg. 1.911-4(d) ▪ Treas. Reg. 1.911-4(e) ▪ Form 2555, Foreign Earned Income ▪ Practice Unit, "Foreign Housing Exclusion (IRC 911)," JTO/9431.06_16(2015) 	

Step 3 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 3: Determine if the individual's housing deduction was properly computed.

Determine if the individual properly computed the foreign housing deduction.

Considerations	Resources	6103 Protected Resources
<p>Qualified individuals can then deduct the lesser of (1) their foreign housing cost amounts, or (2) the excess of their foreign earned income over the FEIE plus any amounts excluded under the foreign housing exclusion. Individuals can carry forward to the subsequent tax year any part of their housing deduction that is not allowed because of the above mentioned limit. This carryover is limited to the next tax year only, and is lost if not used or allowed. NOTE: Individuals wishing to claim the foreign housing exclusion must complete the appropriate parts of Form 2555. Form 2555-EZ cannot be used to claim the foreign housing exclusion.</p> <p> CAUTION: In the following examples, please keep in mind that Notice 2015-33 states that higher 2015 amounts pertaining to housing expenses may be applied to 2014 tax returns (this occurs annually). Use of these 2015 numbers may or may not change the calculations in the following examples.</p>	<ul style="list-style-type: none"> ▪ IRC 911(c)(4) ▪ Treas. Reg. 1.911-4(c) ▪ Treas. Reg. 1.911-4(d) ▪ Treas. Reg. 1.911-4(e) ▪ Form 2555, Foreign Earned Income ▪ Practice Unit, "Foreign Housing Exclusion (IRC 911)," JTO/9431.06_16(2015) ▪ Notice 2015-33 	

Step 3 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 3: Determine if the individual's housing deduction was properly computed.

Determine if the individual properly computed the foreign housing deduction.

Considerations	Resources	6103 Protected Resources
<p>EXAMPLE 1: Assume that in 2014, a qualifying individual earned \$115,000 of foreign source income in Athens, Greece, (all from self-employment) and elected to exclude the maximum FEIE amount (\$99,200 for 2014). In that same tax year, the individual incurred \$40,000 in reasonable housing expenses as defined by IRC 911. The individual's foreign housing cost amount for 2014 was \$24,128, which is the lesser of her \$40,000 of qualified housing expenses and the limit on housing expenses of \$42,200 for 2014 for Athens, Greece, (as shown in the table in the Instructions for Form 2555) minus the base amount of \$15,872 (or $[\\$99,200 \times 16\%] \times [365/365]$). The individual cannot claim a housing exclusion since all income was from self-employment. However, she may deduct the lesser of her housing cost amount (\$24,128) or her foreign earned income in excess of the excluded amount, which was \$15,800 ($\\$115,000 - \\$99,200$).</p>	<ul style="list-style-type: none"> ▪ IRC 911(c)(4) ▪ Treas. Reg. 1.911-4(c) ▪ Treas. Reg. 1.911-4(d) ▪ Treas. Reg. 1.911-4(e) ▪ Form 2555, Foreign Earned Income ▪ Instructions for Form 2555, Foreign Earned Income 	

Step 3 (cont'd)

Foreign Housing Deduction (IRC 911)

Step 3: Determine if the individual's housing deduction was properly computed.

Determine if the individual properly computed the foreign housing deduction.

Considerations	Resources	6103 Protected Resources																												
<p>EXAMPLE 1 cont'd: The individual's foreign housing deduction was therefore \$15,800. The remaining \$8,328 of the disallowed housing cost amount may be carried forward to (but not beyond) the next taxable year.</p> <table> <tr> <td>Foreign Earned Income</td> <td></td> </tr> <tr> <td> from Self-Employment:</td> <td>\$115,000</td> </tr> <tr> <td>Qualified Housing Expenses:</td> <td>\$40,000</td> </tr> <tr> <td>Limit on Housing Expenses</td> <td></td> </tr> <tr> <td> (Athens, Greece):</td> <td>\$42,200</td> </tr> <tr> <td>Lesser of Qualified Housing Expenses</td> <td></td> </tr> <tr> <td> or Limit:</td> <td>\$40,000</td> </tr> <tr> <td>Base Amount [99,200x16%]</td> <td><u>(15,782)</u></td> </tr> <tr> <td>Housing Cost Amount:</td> <td>\$24,128</td> </tr> <tr> <td>Foreign Housing Deduction:</td> <td></td> </tr> <tr> <td> Excess of foreign earned income over</td> <td></td> </tr> <tr> <td> the sum of FEIE plus FHE</td> <td></td> </tr> <tr> <td> [115,000-(99,200+0 FHE)]</td> <td><u>\$15,800</u></td> </tr> <tr> <td>Carryover to subsequent year:</td> <td>\$ 8,328</td> </tr> </table>	Foreign Earned Income		from Self-Employment:	\$115,000	Qualified Housing Expenses:	\$40,000	Limit on Housing Expenses		(Athens, Greece):	\$42,200	Lesser of Qualified Housing Expenses		or Limit:	\$40,000	Base Amount [99,200x16%]	<u>(15,782)</u>	Housing Cost Amount:	\$24,128	Foreign Housing Deduction:		Excess of foreign earned income over		the sum of FEIE plus FHE		[115,000-(99,200+0 FHE)]	<u>\$15,800</u>	Carryover to subsequent year:	\$ 8,328	<ul style="list-style-type: none"> ▪ IRC 911(c)(4) ▪ Treas. Reg. 1.911-4(c) ▪ Treas. Reg. 1.911-4(d) ▪ Treas. Reg. 1.911-4(e) ▪ Form 2555, Foreign Earned Income ▪ Instructions for Form 2555, Foreign Earned Income 	
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Step 3 (cont'd)


Foreign Housing Deduction (IRC 911)

Step 3: Determine if the individual's housing deduction was properly computed.

Determine if the individual properly computed the foreign housing deduction.

Considerations	Resources	6103 Protected Resources												
<p>EXAMPLE 2: Now assume that another individual had foreign earned income of \$80,000, of which half (\$40,000) was from self-employment and the other half was from services performed as an employee. This same individual incurred housing expenses of \$12,000. Half of this \$12,000 is considered provided by the individual's employer and can be excluded under the housing exclusion. The remaining \$6,000 of housing expenses can be deducted if the deduction is not more than the individual's foreign earned income minus the total of the individual's FEIE plus the individual's FHE.</p> <table data-bbox="82 1042 787 1313"> <tr> <td>Qualified Housing Expenses:</td> <td>\$12,000</td> </tr> <tr> <td>Allowable Housing Expenses:</td> <td>\$12,000</td> </tr> <tr> <td>Total FEI:</td> <td>\$80,000</td> </tr> <tr> <td>Total FEI from Self-Employment:</td> <td><u>\$40,000</u></td> </tr> <tr> <td>FHE Amount:</td> <td>\$6,000</td> </tr> <tr> <td>Potential foreign housing deduction:</td> <td>\$6,000</td> </tr> </table>	Qualified Housing Expenses:	\$12,000	Allowable Housing Expenses:	\$12,000	Total FEI:	\$80,000	Total FEI from Self-Employment:	<u>\$40,000</u>	FHE Amount:	\$6,000	Potential foreign housing deduction:	\$6,000	<ul style="list-style-type: none"> ▪ IRC 911(c)(4) ▪ Treas. Reg. 1.911-4(d)(3) ▪ Treas. Reg. 1.911-6(a) ▪ Form 2555, Foreign Earned Income 	
Qualified Housing Expenses:	\$12,000													
Allowable Housing Expenses:	\$12,000													
Total FEI:	\$80,000													
Total FEI from Self-Employment:	<u>\$40,000</u>													
FHE Amount:	\$6,000													
Potential foreign housing deduction:	\$6,000													

Other Considerations / Impact to Audit

Foreign Housing Deduction (IRC 911)	
Considerations	Resources
Individuals claiming the FEIE, the foreign housing exclusion and/or the foreign housing deduction are not eligible to claim the earned income credit.	<ul style="list-style-type: none"> ▪ IRC 32(c)(1)(C) ▪ Treas. Reg. 1.911-6(a)
 CAUTION: Once a qualified individual elects to exclude foreign earned income, that individual cannot take a foreign tax credit or deduction for taxes on the excluded income. If an individual does take a credit or deduction for foreign taxes on the excluded income, the individual's prior IRC 911 foreign earned income exclusion is considered revoked.	<ul style="list-style-type: none"> ▪ IRC 911(d)(6) ▪ Treas. Reg. 1.911-6(c) ▪ Rev. Rul. 90-77
If an individual excludes foreign earned income under IRC 911, the excluded amount must be added back to adjusted gross income when computing modified adjusted gross income for purposes of the child tax credit and/or additional child tax credit.	<ul style="list-style-type: none"> ▪ IRC 24(b)(1)
For individuals who have foreign earned income from both employee compensation and self-employment, the amount excluded under IRC 911 is deemed to include a pro rata amount of the income from employment and self-employment income. Similarly, a pro rata portion of deductible expenses attributable to self-employment income must be disallowed.	<ul style="list-style-type: none"> ▪ Treas. Reg. 1.911-6(a)
Special rules govern the determination of the tax liability of individuals who exclude any amount from gross income under IRC 911. These rules impose a "stacking" principle under which individuals claiming the FEIE and/or housing cost exclusion are subject to the same marginal rates of tax as individuals with the same level of income who are not eligible for (or do not elect to claim) the exclusions. Thus, the exclusions are no longer treated as coming "off the top" of an individual's income, as under pre-2006 law.	<ul style="list-style-type: none"> ▪ IRC 911(f)

Training and Additional Resources

Foreign Housing Deduction (IRC 911)		
Type of Resource	Description(s) and/or Instructions for Accessing	References
White Papers / Guidance	<p>Memorandums issued by Associate Chief Counsel (International)</p> <p>Internal Revenue Manual</p> <p>IRS Publications</p>	<ul style="list-style-type: none"> ▪ IRS AM 2009-003 ▪ ILM 200202072 ▪ ILM 200226010 ▪ IRM 3.38.147.5, Form 2555/Form 2555-EZ, Foreign Earned Income ▪ IRM 21.8.1.2, Foreign Earned Income ▪ Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad
Podcasts / Videos	CPE PowerPoint Lesson	<ul style="list-style-type: none"> ▪ 2011 IIC CPE Session: 911 and FTC
Bloomberg BNA	BNA Tax Management Portfolios: <i>Foreign Income Series-Taxation of U.S. Persons' Foreign Income 918-2nd Sec. 911</i>	<ul style="list-style-type: none"> ▪ BNA 918-2nd – TMFEDPORT No 918 s I

Glossary of Terms and Acronyms

Term/Acronym	Definition
AM	Advice Memorandum
BFR	Bona Fide Residence Test
CB	Cumulative Bulletin
CPE	Continuing Professional Education
DCN	Document Control Number
FEIE	Foreign Earned Income Exclusion
FHE	Foreign Housing Exclusion
FTC	Foreign Tax Credit
IIC	International Individual Compliance
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
TAM	Technical Advice Memorandum
UIL	Uniform Issue List

Index of Related Issues

Issue	Associated UILs	References
IRC 911 Election and Revocation	<ul style="list-style-type: none"> ▪ 9431.06-05 ▪ 9431.06-06 	<ul style="list-style-type: none"> ▪ Practice Unit, “IRC 911 Election and Revocation,” DCN: JTO/CU/C_09.6.5_08(2014)
Tax Home for Purposes of IRC 911	<ul style="list-style-type: none"> ▪ 9431.06-05 ▪ 9431.06-06 	<ul style="list-style-type: none"> ▪ Practice Unit, “Tax Home for Purposes of IRC Section 911,” DCN: JTO/CU/P_09.6_05(2013)
Calculating the Foreign Earned Income Exclusion – Employee	<ul style="list-style-type: none"> ▪ 9431.06 	<ul style="list-style-type: none"> ▪ Practice Unit, “Calculating the Foreign Earned Income Exclusion – Employee,” DCN:JTO/9431.06_12(2015)
Calculating the Foreign Earned Income Exclusion – Self-Employed Individual	<ul style="list-style-type: none"> ▪ 9431.06 	<ul style="list-style-type: none"> ▪ Practice Unit, “Calculating the Foreign Earned Income Exclusion – Self-Employed Individual,” DCN:JTO/9431.06_13(2015)
Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits	<ul style="list-style-type: none"> ▪ 9431.06-14 	<ul style="list-style-type: none"> ▪ Practice Unit, “Bona Fide Residence Test for Purposes of Qualifying for IRC 911 Tax Benefits,” DCN:JTO/9431.06_14(2015)
Foreign Housing Exclusion (IRC 911)	<ul style="list-style-type: none"> ▪ 9431.06-16 	<ul style="list-style-type: none"> ▪ Practice Unit, “Foreign Housing Exclusion (IRC Section 911),” DCN:JTO/9431.06_16(2015)