

LB&I International Practice Service Process Unit – Audit

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Shelf	N/A	Individual Outbound	–	–
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Unit Name	Foreign Housing Exclusion (IRC § 911)
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Process Overview


Foreign Housing Exclusion (IRC § 911)

Process Description

This Unit focuses on the foreign housing exclusion 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 exclude some or all of the amounts paid for their foreign housing costs. The foreign housing exclusion applies only to amounts that are considered paid for with employer-provided amounts for services performed in a foreign country. Examples of employer-provided amounts are wages and salaries, the fair market value of compensation provided in kind that is not excludable under IRC § 911, amounts paid by the employer as reimbursement for housing expenses (or rent paid by the employer directly to the landlord), educational expenses of dependents, or amounts received as part of a tax equalization plan. Foreign earned income from self-employment is not eligible for the housing exclusion. Practice Unit, “Foreign Housing Deduction (IRC § 911),” DCN: JTO/9431.06_17(2015) addresses this topic in greater detail.

The housing amount excludable under IRC § 911 is the total of an individual’s housing expenses for the year less the base housing amount, which is 16% of the maximum foreign earned income exclusion (herein, FEIE) amount. (For 2014, the maximum FEIE is \$99,200 (indexed annually for inflation) per taxpayer). Additionally, the housing expenses that are eligible to be used in determining the exclusion cannot exceed 30% of the maximum FEIE amount (\$99,200 for 2014), and also cannot exceed an individual’s amount of foreign earned income for the tax year. Furthermore, excludable housing expenses include only reasonable expenses that were actually incurred for housing in a foreign country. It’s also important to note that while the foreign housing exclusion may reduce an individual’s income tax liability, it will not reduce an individual’s self-employment tax liability.

 **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 foreign housing exclusion under IRC § 911 on Form 2555, Foreign Earned Income, Part VI and VIII. The examiner must determine if the individual is entitled to the foreign housing exclusion.

Determination of Process Applicability

Foreign Housing Exclusion (IRC § 911)

In order to be able to claim the foreign housing exclusion 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"> 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 as an employee. 	<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 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 make a valid election to exclude the foreign housing cost amount. 	<ul style="list-style-type: none"> Treas. Reg. 1.911-7(a) IRC 911 Election and Revocation, DCN:JTO/CU/C_09.6.5_08(2014) 	

Summary of Process Steps

Foreign Housing Exclusion (IRC § 911)

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

Step 1

Foreign Housing Exclusion (IRC § 911)

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

Only qualified individuals may claim the foreign housing exclusion. 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 be either:</p> <ul style="list-style-type: none"> ▪ A U.S. citizen, or a U.S. resident alien who is a citizen or national of a country with which the U.S. 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 Residence Test 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 ▪ 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"> ▪ Physical Presence Test for Purposes of Qualifying for IRC 911 Tax Benefits, DCN/JTO/9431.06_15(2015) 	

Step 1 (cont'd)

Foreign Housing Exclusion (IRC § 911)

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

Only qualified individuals may claim the foreign housing exclusion. 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) ▪ 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 for performing services as an employee 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 Exclusion (IRC § 911)

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

Only qualified individuals may claim the foreign housing exclusion. 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 exclude the cost of foreign housing. See the Practice Unit, IRC § 911 Election and Revocation, that 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)▪ IRC 911 Election and Revocation, DCN: JTO/CU/C_09.6.5_08(2014)	

Step 2

Foreign Housing Exclusion (IRC § 911)

Step 2: Determine if the individual's housing expenses are excludable 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. Eligible housing expenses are reasonable expenses paid or incurred by or on behalf of a qualified individual attributed to housing in a foreign country for that individual, his or her spouse, and/or his or her dependents. These expenses include:</p> <ul style="list-style-type: none">▪ Rent, the fair rental value of housing provided by an individual's employer (provided it was properly included in income), 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 Exclusion (IRC § 911)

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

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



Considerations	Resources	6103 Protected Resources
<p>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</p>	<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 Exclusion (IRC § 911)

Step 2: Determine if the individual's housing expenses are excludable 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 consider only eligible housing expenses in determining their foreign housing exclusion 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 that they exclude from gross income under IRC § 911. Please note that there is an exception relating to not counting amounts that are excluded under IRC § 911 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.</p>	<ul style="list-style-type: none"> ▪ IRC 912 ▪ Treas. Reg. 1.911-4(a) 	

Step 2 (cont'd)

Foreign Housing Exclusion (IRC § 911)

Step 2: Determine if the individual's housing expenses are excludable 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 exclusion 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 exclusion. 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 Exclusion (IRC § 911)

Step 2: Determine if the individual's housing expenses are excludable 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, 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 exclusion 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) ▪ Tax Home for Purposes of IRC Section 911, DCN:JTO/CU/P_9.6_05(2013) 	

Step 3

Foreign Housing Exclusion (IRC § 911)

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

Did the individual properly compute the housing exclusion?


Considerations	Resources	6103 Protected Resources
<p>The maximum amount excludable under the foreign housing exclusion is limited to the lesser of an individual's qualified housing expenses for the year or the housing limit, minus the base amount.</p> <ul style="list-style-type: none"> ▪ The limit on housing expenses is generally 30% of the maximum FEIE amount (\$99,200 in 2014), but may be more in certain "high cost" areas. ▪ The base amount is 16% of the maximum FEIE amount (\$99,200 in 2014). <p>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: If an individual is not considered a qualified individual under IRC § 911 for an entire tax year, then the housing limit and base amount must be prorated based on the number of days that the individual in question was a qualified individual for that particular tax year.</p>	<ul style="list-style-type: none"> ▪ IRC 911(c)(1)(B)(i) ▪ Treas. Reg. 1.911-4(a) ▪ Treas. Reg. 1.911-4(b) ▪ Treas. Reg. 1.911-4(c) ▪ Form 2555, Foreign Earned Income 	

Step 3 (cont'd)

Foreign Housing Exclusion (IRC § 911)

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

Did the individual properly compute the housing exclusion?

Considerations	Resources	6103 Protected Resources
<p>NOTE: Individuals claiming the foreign housing exclusion must figure it before figuring their foreign earned income exclusion. Practice Unit, "Calculating Foreign Earned Income Exclusion – Employee" discusses the FEIE in greater depth. Additionally, individuals cannot claim less than the full amount of the housing exclusion to which they are entitled.</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"> ▪ Treas. Reg. 1.911-4(d)(1) ▪ Form 2555, Foreign Earned Income ▪ Practice Unit, "Calculating Foreign Earned Income Exclusion – Employee", DCN: JTO/9431.06_12(2015) ▪ Notice 2015-33 	

Step 3 (cont'd)

Foreign Housing Exclusion (IRC § 911)

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

Did the individual properly compute the housing exclusion?

Considerations	Resources	6103 Protected Resources
<p>Example 1: In 2014, Individual Y incurred \$40,000 of qualified housing expenses under IRC § 911. Y qualified as a bona fide resident who had lived and worked in a foreign country since the early 1980s. He retired in September of 2014, and left the foreign country permanently on October 2, 2014 and was not there for the entire year. For 2014, the housing limit was 30% of the maximum FEIE allowable (\$99,200 in 2014) or \$29,760, (or \$81.53 per day) unless an individual's foreign tax home had a different housing limit as detailed on the table in the Instructions for Form 2555. Y's location was not listed in the table.</p>	<ul style="list-style-type: none"> ▪ IRC 911(c)(1)(B)(i) ▪ Treas. Reg. 1.911-4(a) ▪ Treas. Reg. 1.911-4(b) ▪ Treas. Reg. 1.911-4(c) ▪ Form 2555, Foreign Earned Income ▪ Instructions for Form 2555, Foreign Earned Income 	

Step 3 (cont'd)

Foreign Housing Exclusion (IRC § 911)

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

Did the individual properly compute the housing exclusion?

Considerations	Resources	6103 Protected Resources												
<p>Example 1 (cont'd): Allowable housing expenses are limited to the lesser of qualified housing expenses (\$40,000) or the housing limit (in Y's case, \$81.53 per day for 275 days, or \$22,421). Next, the base amount of \$15,872 (or \$43.48 per day for 2014), which is 16% of the maximum FEIE allowable (\$99,200 for 2014), is subtracted from the allowable housing expenses amount of \$22,421. Y's foreign housing exclusion amount is \$10,464. (Keep in mind that the housing limit may be more than \$81.53 per day depending on location.)</p> <p>Housing Limit:</p> <table border="0"> <tr> <td>(\$81.53 per day x 275 days):</td> <td>\$22,421</td> </tr> <tr> <td>Qualified Housing Expenses:</td> <td>\$40,000</td> </tr> <tr> <td>Allowable Housing Expenses:</td> <td>\$22,421</td> </tr> <tr> <td>Base Amount</td> <td></td> </tr> <tr> <td>(\$43.48 per day x 275 days)</td> <td><u>(\$11,957)</u></td> </tr> <tr> <td>Foreign Housing Exclusion:</td> <td>\$10,464</td> </tr> </table>	(\$81.53 per day x 275 days):	\$22,421	Qualified Housing Expenses:	\$40,000	Allowable Housing Expenses:	\$22,421	Base Amount		(\$43.48 per day x 275 days)	<u>(\$11,957)</u>	Foreign Housing Exclusion:	\$10,464	<ul style="list-style-type: none"> ▪ IRC 911(c)(1)(B)(i) ▪ Treas. Reg. 1.911-4(a) ▪ Treas. Reg. 1.911-4(b) ▪ Treas. Reg. 1.911-4(c) ▪ Form 2555, Foreign Earned Income ▪ Instructions for Form 2555, Foreign Earned Income 	
(\$81.53 per day x 275 days):	\$22,421													
Qualified Housing Expenses:	\$40,000													
Allowable Housing Expenses:	\$22,421													
Base Amount														
(\$43.48 per day x 275 days)	<u>(\$11,957)</u>													
Foreign Housing Exclusion:	\$10,464													

Step 3 (cont'd)

Foreign Housing Exclusion (IRC § 911)

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

Did the individual properly compute the housing exclusion?

Considerations	Resources	6103 Protected Resources
<p>Example 2: Individual Z's foreign tax home was located in Athens, Greece. Z had \$220,000 in foreign earned income and incurred \$40,000 of qualified housing expenses under IRC § 911 in 2014. Because Athens, Greece is one of the locations listed in the tables of the instructions for Form 2555, Z's housing limit was \$42,200 (or \$115.62 per day – see Instructions for Form 2555). Allowable housing expenses are limited to the lesser of qualified housing expenses (\$40,000) or the housing limit (\$42,200). Next, the base amount of \$15,872 (or \$43.48 per day for 2014), which is 16% of the maximum FEIE allowable (\$99,200 for 2014), is subtracted from the qualified housing expenses amount of \$40,000. Z may claim a foreign housing exclusion of \$24,128.</p>	<ul style="list-style-type: none"> ▪ IRC 911(c)(1)(B)(i) ▪ Treas. Reg. 1.911-4(a) ▪ Treas. Reg. 1.911-4(b) ▪ Treas. Reg. 1.911-4(c) ▪ Form 2555, Foreign Earned Income ▪ Instructions for Form 2555, Foreign Earned Income 	

Step 3 (cont'd)


Foreign Housing Exclusion (IRC § 911)

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

Did the individual properly compute the housing exclusion?

Considerations	Resources	6103 Protected Resources
Example 2 (cont'd):	<ul style="list-style-type: none"> ▪ IRC 911(c)(1)(B)(i) ▪ Treas. Reg. 1.911-4(a) ▪ Treas. Reg. 1.911-4(b) ▪ Treas. Reg. 1.911-4(c) ▪ Form 2555, Foreign Earned Income ▪ Instructions for Form 2555, Foreign Earned Income 	
Housing Limit: ($\$115.62 \times 365$):	\$42,200	
Qualified Housing Expenses:	\$40,000	
Allowable Housing Expenses:	\$40,000	
Base Amount		
(16% of \$99,200 or $\$43.48 \times 365$):	<u>(\$15,872)</u>	
Foreign Housing Exclusion:	\$24,128	
Available for income exclusion:		
(Total foreign earned income):	\$220,000	
(Less foreign housing exclusion):	<u>(\$24,128)</u>	
(Foreign earned income less housing)	\$195,872	
(Maximum FEIE for 2014):	<u>(\$99,200)</u>	
Taxable foreign earnings:	\$96,672	

Other Considerations / Impact to Audit

Foreign Housing Exclusion (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(a) ▪ 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 Exclusion (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: Foreign Income Series- <i>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 Deduction (IRC § 911)	<ul style="list-style-type: none"> ▪ 9431.06-17 	<ul style="list-style-type: none"> ▪ Practice Unit, “Foreign Housing Deduction (IRC Section 911),” DCN:JTO/9431.06_17(2015)