

IRM PROCEDURAL UPDATE

DATE: 03/13/2025

NUMBER: ts-03-0325-0355

SUBJECT: Waiver Countries for TY24

AFFECTED IRM(s)/SUBSECTION(s): 3.21.3

CHANGE(s):

IRM 3.21.3.41.5(1) Added waiver countries for TY24.

(1) A U.S. citizen is considered a bona fide resident of a foreign country if his tax home has been in that foreign country for an uninterrupted period of time which includes a full calendar year and part of the tax year of the return. Before editing bona fide dates for restricted countries (Cuba, Iraq, and Libya), see IRM 3.21.3.41.5 (4).

Note: Waiver of minimum time requirements - the minimum time requirements for bona fide residence and physical presence can be waived if the taxpayer must leave a foreign country because of war, civil unrest, or similar adverse conditions in that country. The following are the only countries for which a waiver may be claimed for 2024:

Country	Date of Departure On or After
Ukraine	January 13, 2024
Iraq	January 18, 2024
Haiti	January 23, 2024
Bangladesh	August 5, 2024

Note: Edit dates to cover a full calendar year using the dates provided by the taxpayer, if available. Otherwise, use the tax year of the return to determine the applicable dates.

IRM 3.21.3.86.10(3) Added waiver countries for TY23 to the prior year section.

(3) The following are the **only** countries for which a waiver may be claimed for **2024**:

Country	Date of Departure On or After
Ukraine	January 18, 2023
Belarus	January 26, 2023
Sudan	April 20, 2023
Haiti	July 27, 2023

Niger	August 2, 2023
Iraq	October 20, 2023

(4) The following are the **only** countries for which a waiver may be claimed for **2023**:

Country	Date of Departure on or after
Ukraine	January 18, 2023
Belarus	January 26, 2023
Sudan	April 20, 2023
Haiti	July 27, 2023
Niger	August 2, 2023
Iraq	October 20, 2023