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Rev. Proc. 2020-14: List of countries eligible for section 911(d)(1) waiver for 2019

Rev. Proc. 2020-14 (which appears in the Internal Revenue Bulletin 2020-16 for Monday, April 13, 2020) provides a waiver for the time requirements under Code section 911 for individuals electing to exclude their foreign earned income and who must leave a foreign country because of war, civil unrest or similar adverse conditions in that country.

Rev. Proc. 2020-14—appearing in [IRB 2020-16](#) [PDF 769KB]—lists the following “waiver countries” for tax year 2019 for which the minimum time requirements are waived:

- Democratic Republic of the Congo, for departures on or after January 13, 2019
- Haiti, for departures on or after February 14, 2019
- Iraq, for departures on or after May 14, 2019
- Sudan, for departures on or after April 11, 2019
- Venezuela, for departures on or after January 24, 2019

Background

The IRS traditionally has issued revenue procedures as guidance for individuals who failed to meet the eligibility requirements of either the bona fide residence test or the physical presence test under section 911(d)(1)—and thus may not exclude foreign earned income and housing cost amounts from gross income—because war, civil unrest or similar adverse conditions in a foreign country have precluded the individuals from satisfying these requirements for the tax year.

These revenue procedures (generally they have been issued annually) list the countries for which the time requirements are waived in the prior year. If a taxpayer leaves a listed country on or after the provided date, he or she will be considered to have met the time requirements of the bona fide residence test or the physical present test, meaning that his or her early departure will not prevent him or her from claiming the benefit of the “foreign earned income exclusion.”

Rev. Proc. 2020-14 states that previously issued revenue procedures under section 911(d)(4) remain in full force and effect. However, Rev. Proc. 2019-15 is supplemented. Read [TaxNewsFlash](#)

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