

## Part IV - Items of General Interest

This announcement updates the list of waiver countries for tax year 2013 provided in Rev. Proc. 2014-25.

### Announcement 2014-28

This announcement updates the list of foreign countries for which the eligibility requirements of section 911(d)(1) are waived in Rev. Proc. 2014-25.

Rev. Proc. 2014-25, 2014-15 I.R.B. 927, provides guidance to any individual who fails to meet the eligibility requirements of section 911(d)(1) of the Internal Revenue Code because adverse conditions in a foreign country preclude the individual from meeting those requirements. Section 3.04 of Rev. Proc. 2014-25 provides a current list of foreign countries and the departure dates for those countries for which the eligibility requirements of section 911(d)(1) are waived. The list of foreign countries is incomplete. The following country and departure date is added:

<i>Country</i>	<i>Date of Departure</i>	<i>On or after</i>
South Sudan		December 17, 2013

The principal author of this announcement is Kate Y. Hwa of the Office of Associate Chief Counsel (International). For further information regarding this

announcement contact Kate Y. Hwa at (202) 317-6934 (not a toll-free call).