

## Determination of Housing Cost Amounts Eligible for Exclusion or Deduction for 2015

Notice 2015-33

### SECTION 1. PURPOSE

This notice provides adjustments to the limitation on housing expenses for purposes of section 911 of the Internal Revenue Code (Code) for specific locations for 2015. These adjustments are made on the basis of geographic differences in housing costs relative to housing costs in the United States.

### SECTION 2. BACKGROUND

Section 911(a) of the Code allows a qualified individual to elect to exclude from gross income the foreign earned income and housing cost amount of such individual. Section 911(c)(1) defines the term "housing cost amount" as an amount equal to the excess of (A) the housing expenses of an individual for the taxable year to the extent such expenses do not exceed the amount determined under section 911(c)(2), over (B) 16 percent of the exclusion amount (computed on a daily basis) in effect under section 911(b)(2)(D) for the calendar year in which such taxable year begins (\$276.16 per day for 2015, or \$100,800 for the full year), multiplied by the number of days of that taxable year within the applicable period described in section 911(d)(1). The applicable period is the period during which the individual meets the tax home requirement of section 911(d)(1) and either the bona fide residence requirement of section 911(d)(1)(A) or the physical presence requirement of section 911(d)(1)(B). Assuming that the entire taxable year of a qualified individual is within the applicable period, the section 911(c)(1)(B) amount for 2015 is \$16,128 ( $\$100,800 \times .16$ ).

Section 911(c)(2)(A) of the Code limits the housing expenses taken into account in section 911(c)(1)(A) to an amount equal to (i) 30 percent (adjusted as may be provided under the Secretary's authority under section 911(c)(2)(B)) of the amount in effect under section 911(b)(2)(D) for the calendar year in which the taxable year of the individual begins, multiplied by (ii) the number of days of that taxable year within the applicable period described in section 911(d)(1). Thus, under this general limitation, a qualified individual whose entire taxable year is within the applicable period is limited to maximum housing expenses of \$30,240 ( $\$100,800 \times .30$ ) in 2015.

Section 911(c)(2)(B) of the Code authorizes the Secretary to issue regulations or other guidance to adjust the percentage under section 911(c)(2)(A)(i) based on geographic differences in housing costs relative to housing costs in the United States. Pursuant to this authority, the Internal Revenue Service (IRS) and the Treasury Department published Notice 2006-87, 2006-2 C.B. 766, and Notice 2007-25, 2007-1 C.B. 760, for 2006, Notice 2007-77, 2007-2 C.B. 735, for 2007, Notice 2008-107, 2008-2 C.B. 1266, for 2008 and 2009, Notice 2010-27, 2010-15 I.R.B. 531, for 2009 and 2010, Notice 2011-8, 2011-8 I.R.B. 503, for 2010 and 2011, Notice 2012-19, 2012-10 I.R.B. 440 for 2011 and 2012, Notice 2013-31, 2013-21 I.R.B. 1099, for 2012 and 2013, and Notice 2014-29, 2014-18 I.R.B. 991 for 2014 and 2015 to provide adjustments to the limitation on housing expenses for qualified individuals incurring housing expenses in countries with high housing costs relative to housing costs in the United States.

### SECTION 3. TABLE OF ADJUSTED LIMITATIONS FOR 2015

The following table provides adjusted limitations on housing expenses (in lieu of the otherwise applicable limitation of \$30,240) for 2015.

| <b>Country</b> | <b>Location</b>          | <b>Limitation on Housing Expenses (full year)</b> | <b>Limitation on Housing Expenses (daily)</b> |
|----------------|--------------------------|---|---|
| Angola         | Luanda                   | 84,000  | 230.14  |
| Argentina      | Buenos Aires             | 56,500  | 154.79  |
| Australia      | Darwin, Northern Country | 30,600  | 83.84   |
| Australia      | Melbourne                | 34,700  | 95.07   |
| Australia      | Perth                    | 37,100  | 101.64  |
| Australia      | Sydney                   | 70,000  | 191.78  |
| Austria        | Vienna                   | 35,400  | 96.99   |
| Bahamas, The   | Grand Bahama Island      | 30,900  | 84.66   |
| Bahamas, The   | Nassau                   | 49,700  | 136.16  |
| Bahrain        | Bahrain                  | 44,000  | 120.55  |
| Barbados       | Barbados                 | 37,700  | 103.29  |
| Belgium        | Antwerp                  | 33,300  | 91.23   |
| Belgium        | Brussels                 | 44,600  | 122.19  |
| Belgium        | Gosselies                | 39,800  | 109.04  |
| Belgium        | Hoogbuul                 | 33,300  | 91.23   |
| Belgium        | Mons                     | 39,800  | 109.04  |
| Belgium        | SHAPE/Chievres           | 39,800  | 109.04  |
| Bermuda        | Bermuda                  | 90,000  | 246.58  |
| Brazil         | Brasilia                 | 35,500  | 97.26   |
| Brazil         | Rio de Janeiro           | 35,100  | 96.16   |
| Brazil         | Sao Paulo                | 56,600  | 155.07  |

|                                  |                              |         |        |
|----------------------------------|------------------------------|---------|--------|
| Canada                           | Calgary                      | 43,700  | 119.73 |
| Canada                           | Dartmouth                    | 33,800  | 92.60  |
| Canada                           | Edmonton                     | 32,300  | 88.49  |
| Canada                           | Halifax                      | 33,800  | 92.60  |
| Canada                           | Montreal                     | 52,000  | 142.47 |
| Canada                           | Ottawa                       | 49,000  | 134.25 |
| Canada                           | Quebec                       | 39,500  | 108.22 |
| Canada                           | Toronto                      | 49,700  | 136.16 |
| Canada                           | Vancouver                    | 43,900  | 120.27 |
| Canada                           | Victoria                     | 30,500  | 83.56  |
| Cayman Islands                   | Grand Cayman                 | 48,000  | 131.51 |
| Chile                            | Santiago                     | 43,000  | 117.81 |
| China                            | Beijing                      | 71,200  | 195.07 |
| China                            | Hong Kong                    | 114,300 | 313.15 |
| China                            | Shanghai                     | 57,001  | 156.17 |
| Colombia                         | Bogota                       | 58,700  | 160.82 |
| Colombia                         | All cities other than Bogota | 49,400  | 135.34 |
| Costa Rica                       | San Jose                     | 32,000  | 87.67  |
| Democratic Republic of the Congo | Kinshasa                     | 42,000  | 115.07 |
| Denmark                          | Copenhagen                   | 43,704  | 119.74 |
| Dominican Republic               | Santo Domingo                | 45,500  | 124.66 |
| Ecuador                          | Guayaquil                    | 30,800  | 84.38  |
| Ecuador                          | Quito                        | 38,200  | 104.66 |
| El Salvador                      | San Salvador                 | 32,000  | 87.67  |

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|---------|--|--------|--------|
| Estonia | Tallinn  | 46,600 | 127.67 |
| France  | Garches  | 78,300 | 214.52 |
| France  | Le Havre   | 31,600 | 86.58  |
| France  | Lyon   | 43,400 | 118.90 |
| France  | Marseille  | 42,200 | 115.62 |
| France  | Montpellier  | 35,000 | 95.89  |
| France  | Paris  | 78,300 | 214.52 |
| France  | Sevres   | 78,300 | 214.52 |
| France  | Suresnes   | 78,300 | 214.52 |
| France  | Versailles   | 78,300 | 214.52 |
| France  | All cities other than Garches, Le Havre, Lyon, Marseille, Paris, Sevres, Suresnes and Versailles | 31,900 | 87.40  |
| Germany | Babenhausen  | 38,400 | 105.21 |
| Germany | Bad Aibling  | 32,800 | 89.86  |
| Germany | Bad Nauheim  | 30,700 | 84.11  |
| Germany | Baumholder   | 37,200 | 101.92 |
| Germany | Berlin   | 46,900 | 128.49 |
| Germany | Birkenfeld   | 37,200 | 101.92 |
| Germany | Boeblingen   | 46,600 | 127.67 |
| Germany | Bonn   | 42,000 | 115.07 |
| Germany | Cologne  | 56,200 | 153.97 |
| Germany | Darmstadt  | 38,400 | 105.21 |
| Germany | Frankfurt am Main  | 40,100 | 109.86 |
| Germany | Friedberg  | 30,700 | 84.11  |

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|---------|---------------------------|--------|--------|
| Germany | Garmisch-Partenkirchen    | 36,000 | 98.63  |
| Germany | Gelnhausen                | 48,400 | 132.60 |
| Germany | Giebelstadt               | 33,200 | 90.96  |
| Germany | Giessen                   | 36,000 | 98.63  |
| Germany | Grafenwoehr               | 38,800 | 106.30 |
| Germany | Hanau                     | 48,400 | 132.60 |
| Germany | Heidelberg                | 35,800 | 98.08  |
| Germany | Idar-Oberstein            | 40,800 | 111.78 |
| Germany | Ingolstadt                | 54,800 | 150.14 |
| Germany | Kaiserslautern, Landkreis | 47,000 | 128.77 |
| Germany | Karlsruhe                 | 37,000 | 101.37 |
| Germany | Kitzingen                 | 33,200 | 90.96  |
| Germany | Leimen                    | 35,800 | 98.08  |
| Germany | Ludwigsburg               | 46,600 | 127.67 |
| Germany | Mainz                     | 51,200 | 140.27 |
| Germany | Mannheim                  | 35,800 | 98.08  |
| Germany | Munich                    | 54,800 | 150.14 |
| Germany | Nellingen                 | 46,600 | 127.67 |
| Germany | Neubruecke                | 37,200 | 101.92 |
| Germany | Ober Ramstadt             | 38,400 | 105.21 |
| Germany | Oberammergau              | 36,000 | 98.63  |
| Germany | Pfullendorf               | 37,700 | 103.29 |
| Germany | Pirmasens                 | 47,000 | 128.77 |
| Germany | Rheinau                   | 39,400 | 107.95 |

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|---------|--------------|--------|--------|
| Germany | Schwetzingen | 35,800 | 98.08  |
| Germany | Seckenheim   | 35,800 | 98.08  |
| Germany | Sembach      | 47,000 | 128.77 |
| Germany | Stuttgart    | 46,600 | 127.67 |
| Germany | Vilseck      | 38,800 | 106.30 |
| Germany | Wahn         | 42,000 | 115.07 |
| Germany | Wertheim     | 33,200 | 90.96  |
| Germany | Wiesbaden    | 51,200 | 140.27 |
| Germany | Wuerzburg    | 33,200 | 90.96  |
| Germany | Zweibruecken | 50,900 | 139.45 |

|         |  |        |        |
|---------|--|--------|--------|
| Germany | All cities other than Augsburg, Babenhausen, Bad Aibling, Bad Kreuznach, Bad Nauheim, Baumholder, Berchtesgaden, Berlin, Birkenfeld, Boeblingen, Bonn, Bremen, Bremerhaven, Butzbach, Cologne, Darmstadt, Delmenhorst, Duesseldorf, Erlangen, Flensburg, Frankfurt am Main, Friedberg, Fuerth, Garlstedt, Garmisch-Partenkirchen, Geilenkirchen, Gelnhausen, Germersheim, Giebelstadt, Grafenwoehr, Grefrath, Greven, Gruenstadt, Hamburg, Hanau, Handorf, Hannover, Heidelberg, Heilbronn, Herongen, Idar-Oberstein, Ingolstadt, Kaiserslautern, Landkreis, Kalkar, Karlsruhe, Kerpen, Kitzingen, Koblenz, Leimen, Leipzig, Ludwigsburg, Mainz, Mannheim, Mayen, Moenchen-Gladbach, Muenster, Munich, Nellingen, Neubruecke, Noervenich, Nuernberg, Ober Ramstadt, Oberammergau, Osterholz-Scharmbeck, Pirmasens, Rheinau, Rheinberg, Schwabach, Schwetzingen, Seckenheim, Sembach, Stuttgart, Twisteden, Vilseck, Wahn, Wertheim, Wiesbaden, Worms, Wuerzburg, Zirndorf and Zweibruecken | 37,700 | 103.29 |
| Ghana   | Accra  | 36,000 | 98.63  |
| Greece  | Athens   | 38,400 | 105.21 |
| Greece  | Elefsis  | 38,400 | 105.21 |
| Greece  | Ellinikon  | 38,400 | 105.21 |
| Greece  | Mt. Parnis   | 38,400 | 105.21 |
| Greece  | Mt. Pateras  | 38,400 | 105.21 |
| Greece  | Nea Makri  | 38,400 | 105.21 |



|               |                  |        |        |
|---------------|------------------|--------|--------|
| Greece        | Piraeus          | 38,400 | 105.21 |
| Greece        | Tanagra          | 38,400 | 105.21 |
| Guatemala     | Guatemala City   | 41,800 | 114.52 |
| Guyana        | Georgetown       | 35,000 | 95.89  |
| Holy See, The | Holy See, The    | 52,100 | 142.74 |
| Hungary       | Budapest         | 32,500 | 89.04  |
| Hungary       | Papá             | 44,500 | 121.92 |
| India         | Mumbai           | 67,920 | 186.08 |
| India         | New Delhi        | 56,124 | 153.76 |
| Indonesia     | Jakarta          | 37,776 | 103.50 |
| Ireland       | Dublin           | 45,300 | 124.11 |
| Ireland       | Shannon Area     | 35,800 | 98.08  |
| Israel        | Tel Aviv         | 50,800 | 139.18 |
| Italy         | Catania          | 30,500 | 83.56  |
| Italy         | Genoa            | 41,800 | 114.52 |
| Italy         | Gioia Tauro      | 31,200 | 85.48  |
| Italy         | La Spezia        | 40,400 | 110.68 |
| Italy         | Leghorn          | 32,600 | 89.32  |
| Italy         | Milan            | 77,900 | 213.42 |
| Italy         | Naples           | 49,500 | 135.62 |
| Italy         | Parma            | 39,600 | 108.49 |
| Italy         | Pisa             | 32,600 | 89.32  |
| Italy         | Pordenone-Aviano | 39,600 | 108.49 |
| Italy         | Rome             | 52,100 | 142.74 |

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|---------|--|--------|--------|
| Italy   | Sigonella  | 30,500 | 83.56  |
| Italy   | Turin  | 39,000 | 106.85 |
| Italy   | Vicenza  | 41,000 | 112.33 |
| Italy   | All cities other than Avellino, Brindisi, Catania, Florence, Gaeta, Genoa, Gioia Tauro, La Spezia, Leghorn, Milan, Mount Vergine, Naples, Nettuno, Parma, Pisa, Pordenone-Aviano, Rome, Sardinia, Sigonella, Turin, Verona, and Vicenza. | 31,800 | 87.12  |
| Jamaica | Kingston   | 41,200 | 112.88 |
| Japan   | Atsugi   | 35,600 | 97.53  |
| Japan   | Camp Zama  | 35,600 | 97.53  |
| Japan   | Chiba-Ken  | 35,600 | 97.53  |
| Japan   | Fussa  | 35,600 | 97.53  |
| Japan   | Gifu   | 74,300 | 203.56 |
| Japan   | Haneda   | 35,600 | 97.53  |
| Japan   | Kanagawa-Ken   | 35,600 | 97.53  |
| Japan   | Komaki   | 74,300 | 203.56 |
| Japan   | Machidi-Shi  | 35,600 | 97.53  |
| Japan   | Nagoya   | 74,300 | 203.56 |
| Japan   | Okinawa Prefecture   | 51,700 | 141.64 |
| Japan   | Osaka-Kobe   | 90,664 | 248.39 |
| Japan   | Sagamihara   | 35,600 | 97.53  |
| Japan   | Saitama-Ken  | 35,600 | 97.53  |
| Japan   | Sasebo   | 30,800 | 84.38  |
| Japan   | Tachikawa  | 35,600 | 97.53  |

|            |                |        |        |
|------------|----------------|--------|--------|
| Japan      | Tokyo          | 83,500 | 228.77 |
| Japan      | Tokyo-to       | 35,600 | 97.53  |
| Japan      | Yokohama       | 45,700 | 125.21 |
| Japan      | Yokosuka       | 41,500 | 113.70 |
| Japan      | Yokota         | 36,400 | 99.73  |
| Kazakhstan | Almaty         | 48,000 | 131.51 |
| Korea      | Camp Carroll   | 31,500 | 86.30  |
| Korea      | Camp Colbern   | 55,200 | 151.23 |
| Korea      | Camp Market    | 55,200 | 151.23 |
| Korea      | Camp Mercer    | 55,200 | 151.23 |
| Korea      | K-16           | 55,200 | 151.23 |
| Korea      | Kimpo Airfield | 55,200 | 151.23 |
| Korea      | Munsan         | 33,900 | 92.88  |
| Korea      | Osan AB        | 34,800 | 95.34  |
| Korea      | Pyongtaek      | 34,500 | 94.52  |
| Korea      | Seoul          | 55,200 | 151.23 |
| Korea      | Suwon          | 55,200 | 151.23 |
| Korea      | Taegu          | 33,100 | 90.68  |
| Korea      | Tongduchon     | 31,900 | 87.40  |
| Korea      | Uijongbu       | 32,700 | 89.59  |
| Korea      | Waegwan        | 31,500 | 86.30  |

|             |  |        |        |
|-------------|--|--------|--------|
| Korea       | All cities other than Ammo Depot #9, Camp Carroll, Camp Colbern, Camp Market, Camp Mercer, Changwon, Chinhae, Chunchon, K-16, Kimhae, Kimpo Airfield, Kunsun, Kwangju, Munsan, Osan AB, Pusan, Pyongtaek, Seoul, Suwon, Taegu, Tongduchon, Uijongbu, and Waegwan | 31,900 | 87.40  |
| Kuwait      | Kuwait City  | 64,400 | 176.44 |
| Kuwait      | All cities other than Kuwait City  | 57,700 | 158.08 |
| Luxembourg  | Luxembourg   | 42,700 | 116.99 |
| Macedonia   | Skopje   | 35,400 | 96.99  |
| Malaysia    | Kuala Lumpur   | 46,200 | 126.58 |
| Malaysia    | All cities other than Kuala Lumpur   | 33,700 | 92.33  |
| Malta       | Malta  | 55,100 | 150.96 |
| Mexico      | Mazatlan   | 31,000 | 84.93  |
| Mexico      | Merida   | 37,900 | 103.84 |
| Mexico      | Mexico City  | 47,900 | 131.23 |
| Mexico      | Monterrey  | 33,200 | 90.96  |
| Mexico      | All cities other than Ciudad Juarez, Cuernavaca, Guadalajara, Hermosillo, Matamoros, Mazatlan, Merida, Metapa, Mexico City, Monterrey, Nogales, Nuevo Laredo, Reynosa, Tapachula, Tijuana, Tuxtla Gutierrez, and Veracruz  | 39,400 | 107.95 |
| Mozambique  | Maputo   | 39,500 | 108.22 |
| Namibia     | Windhoek   | 32,100 | 87.95  |
| Netherlands | Amsterdam  | 52,900 | 144.93 |
| Netherlands | Aruba  | 36,000 | 98.63  |
| Netherlands | Brunssum   | 37,300 | 102.19 |

|                      |   |        |        |
|----------------------|---|--------|--------|
| Netherlands          | Eygelshoven   | 37,300 | 102.19 |
| Netherlands          | Hague, The  | 62,200 | 170.41 |
| Netherlands          | Heerlen   | 37,300 | 102.19 |
| Netherlands          | Hoensbroek  | 37,300 | 102.19 |
| Netherlands          | Hulsberg  | 37,300 | 102.19 |
| Netherlands          | Kerkrade  | 37,300 | 102.19 |
| Netherlands          | Landgraaf   | 37,300 | 102.19 |
| Netherlands          | Maastricht  | 37,300 | 102.19 |
| Netherlands          | Papendrecht   | 37,400 | 102.47 |
| Netherlands          | Rotterdam   | 37,400 | 102.47 |
| Netherlands          | Schaesburg  | 37,300 | 102.19 |
| Netherlands          | Schinnen  | 37,300 | 102.19 |
| Netherlands          | Schiphol  | 52,900 | 144.93 |
| Netherlands          | Ypenburg  | 62,200 | 170.41 |
| Netherlands          | All cities other than Amsterdam, Aruba, Brunssum, Coevorden, Eygelshoven, The Hague, Heerlen, Hoensbroek, Hulsberg, Kerkrade, Landgraaf, Maastricht, Margraten, Papendrecht, Rotterdam, Schaesburg, Schinnen, Schiphol, and Ypenburg. | 37,000 | 101.37 |
| Netherlands Antilles | Curacao   | 45,800 | 125.48 |
| New Zealand          | Auckland  | 35,700 | 97.81  |
| New Zealand          | Christchurch  | 32,100 | 87.95  |
| New Zealand          | Wellington  | 33,800 | 92.60  |
| Nicaragua            | Managua   | 31,800 | 87.12  |
| Nigeria              | Abuja   | 36,000 | 98.63  |

|              |   |         |        |
|--------------|---|---------|--------|
| Norway       | Oslo                                      | 40,200  | 110.14 |
| Norway       | Stavanger                                 | 34,200  | 93.70  |
| Norway       | All cities other than Oslo and Stavanger. | 34,200  | 93.70  |
| Panama       | Panama City                               | 35,500  | 97.26  |
| Paraguay     | Asuncion                                  | 31,100  | 85.21  |
| Peru         | Lima                                      | 39,100  | 107.12 |
| Philippines  | Cavite                                    | 39,000  | 106.85 |
| Philippines  | Manila                                    | 39,000  | 106.85 |
| Portugal     | Alverca                                   | 47,700  | 130.68 |
| Portugal     | Lisbon                                    | 47,700  | 130.68 |
| Qatar        | Doha                                      | 36,264  | 99.35  |
| Qatar        | All cities other than Doha                | 32,400  | 88.77  |
| Russia       | Moscow                                    | 108,000 | 295.89 |
| Russia       | Saint Petersburg                          | 60,000  | 164.38 |
| Russia       | Sakhalin Island                           | 77,500  | 212.33 |
| Russia       | Vladivostok                               | 77,500  | 212.33 |
| Russia       | Yekaterinburg                             | 47,400  | 129.86 |
| Rwanda       | Kigali                                    | 31,500  | 86.30  |
| Saudi Arabia | Jeddah                                    | 30,667  | 84.02  |
| Saudi Arabia | Riyadh                                    | 40,000  | 109.59 |
| Singapore    | Singapore                                 | 83,000  | 227.40 |
| South Africa | Pretoria                                  | 39,300  | 107.67 |
| Spain        | Barcelona                                 | 40,600  | 111.23 |
| Spain        | Madrid                                    | 63,600  | 174.25 |

|                      |   |        |        |
|----------------------|---|--------|--------|
| Spain                | Rota  | 38,800 | 106.30 |
| Spain                | Valencia                                      | 36,500 | 100.00 |
| Suriname             | Paramaribo                                    | 33,000 | 90.41  |
| Switzerland          | Bern  | 66,200 | 181.37 |
| Switzerland          | Geneva  | 95,200 | 260.82 |
| Switzerland          | Zurich  | 39,219 | 107.45 |
| Switzerland          | All cities other than Bern, Geneva and Zurich | 32,900 | 90.14  |
| Taiwan               | Taipei  | 46,188 | 126.54 |
| Tanzania             | Dar Es Salaam                                 | 44,000 | 120.55 |
| Thailand             | Bangkok                                       | 59,000 | 161.64 |
| Trinidad and Tobago  | Port of Spain                                 | 54,500 | 149.32 |
| Turkey               | Izmir-Cigli                                   | 31,600 | 86.58  |
| Turkey               | Yamanlar                                      | 31,600 | 86.58  |
| Ukraine              | Kiev  | 72,000 | 197.26 |
| United Arab Emirates | Abu Dhabi                                     | 49,687 | 136.13 |
| United Arab Emirates | Dubai   | 57,174 | 156.64 |
| United Kingdom       | Basingstoke                                   | 41,099 | 112.60 |
| United Kingdom       | Bath  | 41,000 | 112.33 |
| United Kingdom       | Bracknell                                     | 62,100 | 170.14 |
| United Kingdom       | Bristol                                       | 38,900 | 106.58 |
| United Kingdom       | Brookwood                                     | 42,600 | 116.71 |
| United Kingdom       | Cambridge                                     | 42,400 | 116.16 |
| United Kingdom       | Caversham                                     | 73,800 | 202.19 |
| United Kingdom       | Cheltenham                                    | 51,600 | 141.37 |

|                |              |        |        |
|----------------|--------------|--------|--------|
| United Kingdom | Croughton    | 43,300 | 118.63 |
| United Kingdom | Fairford     | 42,100 | 115.34 |
| United Kingdom | Farnborough  | 54,700 | 149.86 |
| United Kingdom | Felixstowe   | 40,900 | 112.05 |
| United Kingdom | Gibraltar    | 44,616 | 122.24 |
| United Kingdom | Harrogate    | 45,700 | 125.21 |
| United Kingdom | High Wycombe | 62,100 | 170.14 |
| United Kingdom | Kemble       | 42,100 | 115.34 |
| United Kingdom | Lakenheath   | 54,400 | 149.04 |
| United Kingdom | Liverpool    | 38,300 | 104.93 |
| United Kingdom | London       | 85,300 | 233.70 |
| United Kingdom | Loudwater    | 67,300 | 184.38 |
| United Kingdom | Menwith Hill | 45,700 | 125.21 |
| United Kingdom | Mildenhall   | 54,400 | 149.04 |
| United Kingdom | Oxfordshire  | 42,800 | 117.26 |
| United Kingdom | Plymouth     | 42,800 | 117.26 |
| United Kingdom | Portsmouth   | 42,800 | 117.26 |
| United Kingdom | Reading      | 62,100 | 170.14 |
| United Kingdom | Rochester    | 44,000 | 120.55 |
| United Kingdom | Samlesbury   | 42,600 | 116.71 |
| United Kingdom | Southampton  | 44,200 | 121.10 |
| United Kingdom | Surrey       | 48,402 | 132.61 |
| United Kingdom | Waterbeach   | 43,800 | 120.00 |
| United Kingdom | Wiltshire    | 40,700 | 111.51 |



|                |  |        |        |
|----------------|--|--------|--------|
| United Kingdom | All cities other than Basingstoke, Bath, Belfast, Birmingham, Bracknell, Bristol, Brookwood, Brough, Cambridge, Caversham, Chelmsford, Cheltenham, Chicksands, Croughton, Dunstable, Edinburgh, Edzell, Fairford, Farnborough, Felixstowe, Ft. Halstead, Gibraltar, Glenrothes, Greenham Common, Harrogate, High Wycombe, Hythe, Kemble, Lakenheath, Liverpool, London, Loudwater, Menwith Hill, Mildenhall, Nottingham, Oxfordshire, Plymouth, Portsmouth, Reading, Rochester, Samlesbury, Southampton, Surrey, Waterbeach, Welford, West Byfleet, and Wiltshire. | 42,600 | 116.71 |
| Venezuela      | Caracas  | 57,000 | 156.16 |
| Vietnam        | Hanoi  | 46,800 | 128.22 |
| Vietnam        | Ho Chi Minh City   | 42,000 | 115.07 |

#### SECTION 4. ELECTION TO APPLY 2015 ADJUSTED LIMITATIONS TO 2014

##### TAXABLE YEAR

For some locations, the limitation on housing expenses provided in section 3 of this notice may be higher than the limitation on housing expenses provided in the "Table of Adjusted Limitations for 2014" in Notice 2014-29. A qualified individual incurring housing expenses in such a location during 2014 may apply the adjusted limitation on housing expenses provided in section 3 of this notice in lieu of the amounts provided in the "Table of Adjusted Limitations for 2014" in Notice 2014-29 (and as set forth in the Instructions to Form 2555 (2014)).

Treasury and the IRS anticipate that future annual notices providing adjustments to housing expense limitations will make a similar election available to qualified individuals that incur housing expenses in the immediately preceding year. For example, when adjusted housing expense limitations for 2016 are issued, it is expected that taxpayers will be permitted to apply those adjusted limitations to the 2015 taxable year.

#### EFFECT ON OTHER DOCUMENTS

This notice supersedes Notice 2006-87, 2006-2 C.B. 766, Notice 2007-25, 2007-1 C.B. 760, Notice 2007-77, 2007-2 C.B. 735, Notice 2008-107, 2008-2 C.B. 1266, Notice 2010-27, 2010-15 I.R.B. 531, Notice 2011-8, 2011-8 I.R.B. 503, Notice 2012-19, 2012-10 I.R.B. 440, Notice 2013-31, 2013-21 I.R.B. 1099, and Notice 2014-29, 2014-18 I.R.B. 991.

#### EFFECTIVE DATE

This notice is effective for taxable years beginning on or after January 1, 2015. However, as provided in section 4, a taxpayer may elect to apply the 2015 adjusted housing limitations contained in section 3 of this notice to his or her taxable year beginning in 2014.

#### DRAFTING INFORMATION

The principal author of this notice is Joseph W. Vetting of the Office of Associate Chief Counsel (International). For further information regarding this notice contact Mr. Vetting at (202) 317-4960 (not a toll-free call).