

Presence of Certain Individuals in the Commonwealth of Puerto Rico or the United States Virgin Islands Under Section 937(a) Following Hurricane Irma or Hurricane Maria

Notice 2018-19

SECTION 1. OVERVIEW

Notice 2017-56, 2017-43 I.R.B. 365, provides relief under section 937(a) of the Internal Revenue Code for individuals who may otherwise lose their status as a “bona fide resident” of the Commonwealth of Puerto Rico or the United States Virgin Islands (collectively, the “impacted U.S. territories”) under section 937(a) as a result of the unexpected and prolonged dislocation caused by Hurricane Irma and Hurricane Maria, absent an extension of the 14-day period contained in §1.937-1(c)(3)(i)(C)(1). With respect to the impacted U.S. territories, Notice 2017-56 extended the 14-day period to 117 days, effective beginning September 6, 2017, and ending December 31, 2017. This Notice provides additional relief to individuals who may otherwise lose their status as a “bona fide resident” of an impacted U.S. territory because of the continued dislocation caused by Hurricane Irma and Hurricane Maria.

SECTION 2. ADDITIONAL RELIEF UNDER THE PRESENCE TEST

With respect to the impacted U.S. territories, the grant of relief in Notice 2017-56 is extended to 268 days, effective beginning September 6, 2017, and ending May 31, 2018.

SECTION 3. EFFECT ON OTHER DOCUMENTS

Notice 2017-56, 2017-43 I.R.B. 365, is modified.

Section 4. DRAFTING INFORMATION

The principal author of this notice is Alan S. Williams of the Office of Associate Chief Counsel (International). For further information regarding this Notice, contact Mr. Williams at (202) 317-6941 (not a toll free call).