

26 CFR 1.911-2: Qualified Individuals.
(Also: Part I, § 911.)

Rev. Proc. 2025-17

SECTION 1. PURPOSE

This revenue procedure provides information to any individual who failed to meet the eligibility requirements of section 911(d)(1) of the Internal Revenue Code (Code) for 2024 because of adverse conditions in a foreign country.

SECTION 2. BACKGROUND

.01 Section 911 allows a “qualified individual,” as defined in section 911(d)(1), to elect to exclude from gross income the foreign earned income and to exclude or deduct the housing cost amount of such individual.

.02 Section 911(d)(1) of the Code defines the term “qualified individual” as an individual whose tax home is in a foreign country and who is (A) a citizen of the United States and establishes to the satisfaction of the Secretary of the Treasury that the individual has been a *bona fide* resident of a foreign country or countries for an uninterrupted period that includes an entire taxable year, or (B) a citizen or

resident of the United States who, during any period of 12 consecutive months, is present in a foreign country or countries during at least 330 full days.

.03 In addition, section 911(d)(4) of the Code provides that an individual will be treated as a qualified individual with respect to a period in which the individual was a *bona fide* resident of, or was present in, a foreign country if the individual left the country during a period for which the Secretary of the Treasury, after consultation with the Secretary of State, determines that individuals were required to leave because of war, civil unrest, or similar adverse conditions that precluded the normal conduct of business. An individual must establish that but for those conditions the individual could reasonably have been expected to meet the eligibility requirements.

.04 The Internal Revenue Service previously has listed countries for which the eligibility requirements of section 911(d)(1) of the Code are waived under section 911(d)(4) because of adverse conditions in those countries. See Rev. Proc. 2024-17, 2024-15 I.R.B. 873.

SECTION 3. SCOPE

.01 For 2024, the Secretary of the Treasury, in consultation with the Secretary of State, has determined that war, civil unrest, or similar adverse conditions precluded the normal conduct of business in the following countries beginning on the specified date:

Country

Date of Departure On or After

Ukraine	January 13, 2024
Iraq	January 18, 2024
Haiti	January 23, 2024
Bangladesh	August 5, 2024

For example, for purposes of section 911 of the Code, an individual who left Ukraine on or after January 13, 2024, will be treated as a qualified individual with respect to the period during which that individual was a *bona fide* resident of, or was present in, Ukraine if the individual establishes a reasonable expectation that he or she would have met the requirements of section 911(d) but for those conditions.

.02 To qualify for relief under section 911(d)(4) of the Code, an individual must have established residency, or have been physically present, in the foreign country on or before the date that the Secretary of the Treasury determines that individuals were required to leave the foreign country. For example, individuals who first established residency or were physically present in Ukraine after January 13, 2024, are not eligible to qualify for the exception provided in section 911(d)(4) of the Code for 2024.

SECTION 4. APPLICATION

A taxpayer who needs assistance on how to claim this exclusion, or on how to file an amended return, should consult the foreign earned income exclusion topic at <https://www.irs.gov/individuals/international-taxpayers/foreign-earned-income-exclusion> or contact a local IRS office.

SECTION 5. DRAFTING INFORMATION

The principal author of this revenue procedure is Kate Y. Hwa of the Office of Associate Chief Counsel (International). For further information regarding this revenue procedure contact Ms. Hwa on (202) 317-5001 (not a toll-free call).