



TaxNewsFlash

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Notice 2022-10: Housing expense limit adjustments, foreign locations for 2022

Notice 2022-10—which appears in the Internal Revenue Bulletin 2022-10 (dated March 7, 2022)—provides the adjustments to the limitation on housing expenses, under section 911, for specific locations for 2022.

Read Notice 2022-10 which appears on page 815 of [IRB 2022-10](#) [PDF 2.7 MB].

The adjustments are made on the basis of geographic differences in housing costs relative to housing costs in the United States—thus, providing an increased amount that a qualified individual can elect to exclude from gross income as a housing cost amount for purposes of section 911.

Notice 2022-10 provides that under a general limitation, a qualified individual whose entire tax year is within the applicable period is limited to maximum housing expenses of \$33,600 ($\$112,000 \times .30$) for 2022 to the extent they exceed a base amount of \$17,920 ($\$112,000 \times .16$).

A table is included with the adjusted limitations on housing expenses for certain foreign locations (in lieu of the otherwise applicable limitation of \$33,600) for 2022.

If the amount provided is more than the amount that was allowed for 2021, a taxpayer can elect to claim the 2021 limitation in his or her 2021 income tax return. If the 2021 return has already been filed, it can be amended to claim the higher limitation amount.

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