



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

June 4, 2004

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CC:INTL:BR2:

GENIN-122834-04



Dear [REDACTED]:

This letter responds to your letter received by our office on April 26, 2004, requesting permission to reelect the provisions of section 911 of the Internal Revenue Code ("Code") for tax year [REDACTED] and subsequent tax years.

Generally, consideration for reelecting the section 911 foreign earned income exclusion requires a private letter ruling request. However, your request does not include the necessary information or the user fee required to issue a ruling. We are providing the following general information.

Section 911(a) of the Code allows qualified citizens or residents of the United States living abroad to elect to exclude from gross income the foreign earned income and housing cost amounts of such individuals. Treas. Reg. §1.911-7(b)(2) provides that if an individual revoked a section 911 election under (b)(1) of this section and within five taxable years the individual wishes to reelect the exclusion, then the individual may apply for consent to the reelection by requesting a ruling from the Associate Chief Counsel (International). In determining whether to consent to a reelection, the Associate Chief Counsel (International) or his delegate may consider any facts and circumstances relevant to the determination. Under Treas. Reg. §1.911-7(b) (2), relevant facts and circumstances may include the following:

- a period of United States residence;
- a move from one foreign country to another with different tax rates;
- a substantial change in the tax laws of the foreign country of residence or physical presence; and/or

- a change of employer.

To reelect the provisions of section 911 under Treas. Reg. §1.911-7(b), you must comply with the administrative procedures set forth in Rev. Proc. 2004-1, 2004-1 I.R.B. 1 (January 4, 2004) (attached). Generally, your ruling request must contain the following:

1. A complete statement of facts and other information
2. A statement of supporting authorities
3. A statement of identifying information to be deleted from a copy of the letter ruling for public inspection
4. Penalties of perjury statement
5. User fee (see section 15 and Appendix A of Rev. Proc. 2004-1 for the fee schedule)

Please call [REDACTED] at [REDACTED] with any questions.

Sincerely,

PHYLLIS E. MARCUS
Chief, Branch 2
Associate Chief Counsel
(International)