

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact:  
, ID No.  
Telephone Number:

Refer Reply To:  
CC:INTL:B02  
PLR-135835-11  
Date:  
September 20, 2012

TY:

Legend

Taxpayer =  
Year 1 =  
Year 2 =  
Country A =  
Taxing Jurisdiction 1 =  
Taxing Jurisdiction 2 =

Dear :

This is in response to a letter received in this office on August 29, 2011, submitted on your behalf by your authorized representative, requesting permission to reelect the provisions of section 911 of the Internal Revenue Code ("Code") for Year 2 and subsequent tax years.

The rulings contained in this letter are based upon information and representations submitted by Taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

Taxpayer lived in Taxing Jurisdiction 1, Country A. Upon the advice of Taxpayer's accountant at the time, Taxpayer revoked her election under section 911 to exclude her foreign earned income and housing cost amount for Year 1. In Year 2, Taxpayer moved from Taxing Jurisdiction 1 to Taxing Jurisdiction 2 of Country A. Taxing Jurisdiction 2's tax rate is significantly lower than Taxing Jurisdiction 1's tax rate. Taxpayer seeks to permission to reelect for Year 2.

Treas. Reg. §1.911-7(b) provides that if an individual revoked an election to exclude foreign earned income under section 911(a) of the Code 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. Relevant facts and circumstances may include a move from one taxing jurisdiction to another taxing jurisdiction with differing tax rates.

Accordingly, based solely on the information and representations set forth above, Taxpayer may reelect the section 911 foreign earned income exclusion for Year 2 and subsequent tax years.

No opinion is expressed as to whether Taxpayer satisfied the requirements for the exclusion provided under section 911(a) of the Code.

This ruling is directed only to the taxpayer who requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to your authorized representative.

Sincerely,

Jeffery G. Mitchell  
Branch Chief, Branch 2  
(International)

cc: