

## Internal Revenue Service

Department of the Treasury  
Washington, DC 20224

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Third Party Communication: None  
Date of Communication: Not Applicable

Person To Contact:  
, ID No.

Telephone Number:

Refer Reply To:  
CC:INTL:B02  
PLR-114179-15

Date:  
June 08, 2015

TY:

### Legend

Taxpayer =  
Year 1 =  
Year 4 =  
Country A =

Dear :

This is in response to a letter dated December 3, 2014, requesting permission to reelect the provisions of section 911 of the Internal Revenue Code (Code) for Year 4 and subsequent tax years.

The rulings contained in this letter are based upon information and representations submitted by the 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 Country A and, pursuant to section 911 of the Code, Taxpayer made an election to exclude foreign earned income. In Year 1, Taxpayer revoked the foreign earned income exclusion under section 911 of the Code. Taxpayer seeks permission to reelect the section 911 foreign earned income exclusion for Year 4.

Treas. Reg. § 1.911-7(b) provides that if an individual revoked an election to exclude foreign earned income under section 911(a) 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.

Based solely on the information and representations presented, it is held that Taxpayer may reelect the section 911 foreign earned income exclusion for Year 4 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.

A copy of this ruling letter should be attached to Taxpayer's federal income tax return for the relevant tax year.

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.

Sincerely,

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

cc: