

Internal Revenue Service

Number: **201509027**
Release Date: 2/27/2015
Index Number: 911.11-03

Department of the Treasury
Washington, DC 20224

[Third Party Communication:
Date of Communication: Month DD, YYYY]

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:INTL:B02
PLR-126379-14

Date:
November 05, 2014

TY:

Legend

Taxpayer	=
Year 1	=
Year 2	=
Country A	=
Country B	=

Dear :

This is in response to a letter received in this office on March 14, 2014, 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 and worked in Country A. Prior to Year 1, Taxpayer made a valid election under section 911(a) to exclude his foreign earned income. Taxpayer decided to revoke his election under section 911(a) for Year 1. Thereafter, Taxpayer's employer relocated Taxpayer from Country A to Country B in Year 2. Country B's tax rate is significantly lower than Country A's tax rate. Taxpayer seeks permission to reelect the benefits of section 911 starting with Year 2. Year 2 is within 5 years of Year 1.

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 foreign country to another foreign country 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)