

ID: CCA_2008073115064716

Number: **200848062**

Office:

Release Date: 11/28/2008

UILC: 911.00-00

From:

Sent: Thursday, July 31, 2008 3:06:53 PM

To:

Cc:

Subject: RE: 2555 question

The short answer to your question is yes. Electing the foreign tax credit in lieu of the foreign earned income exclusion constitutes a revocation of the foreign earned income exclusion.