

**Elections Under Section 338 for
 Corporations Making Qualified Stock Purchases**

See separate instructions.
 Information about Form 8023 and its separate instructions is at www.irs.gov/Form8023.

Section A-1 – Purchasing Corporation

Check if Purchasing Corporation is a foreign entity

1a Name of purchasing corporation		1b Employer identification number
Street	City	1c Tax year ending (MM/DD/YYYY)
State	ZIP	1d State or country of incorporation
	Country	

Section A-2 – Common Parent of the Purchasing Corporation

Check if Common Parent of the Purchasing Corporation is a foreign entity

2a Name of common parent of purchasing corporation		2b Employer identification number
Street	City	2c Tax year ending (MM/DD/YYYY)
State	ZIP	2d State or country of incorporation
	Country	

Section B – Target Corporation

Check if Target Corporation is a foreign entity

3a Name of target corporation		3b Employer identification number
Street	City	3c Tax year ending (MM/DD/YYYY)
State	ZIP	3d State or country of incorporation
	Country	

**Section C – Common Parent of Selling Consolidated Group, Selling Affiliate,
 S Corporation Shareholder, or U.S. Shareholder**

Complete only for a section 338(h)(10) election or if target was a member of a consolidated group or a controlled foreign corporation (CFC) or had been a CFC within the preceding 5 years.

Check if Common Parent of Selling Consolidated Group, Selling Affiliate, S Corporation Shareholder, or U.S. Shareholder is a foreign entity

4a Name of common parent of the selling consolidated group, selling affiliate, U.S. shareholder(s) of foreign target corporation, or S corporation shareholder(s)		4b Identifying number(s)
Street	City	
State	ZIP	4c Tax year ending (MM/DD/YYYY)
	Country	

Section D – General Information

5a Acquisition date (MM/DD/YYYY)	5b What percentage of target corporation stock was purchased: <i>(i)</i> During the 12-month acquisition period? _____ % <i>(ii)</i> On the acquisition date? _____ %
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Section E—Elections Under Section 338

- 6** Check here to make a section 338(h)(10) election for the target corporation listed in Section B
- 7** Check here to make a section 338 election (other than a section 338(h)(10) election) for the target corporation listed in Section B
- 8** If the box on line 7 is checked for the target corporation listed in Section B, check here to make a gain recognition election for that corporation. See instructions
- 9** Check here if this form is filed to make a section 338 election for any target corporation in addition to the one listed in Section B

Purchasing Corporation(s) Signature(s)

Under penalties of perjury, I state and declare that I am authorized to make the election(s) on lines 6, 7, 8, and 9 on behalf of the purchasing corporation(s).

Signature of authorized person for purchasing corporation(s)	Date	Title
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Consolidated Selling Group or Selling Affiliate Signature (Section 338(h)(10) Election)

Under penalties of perjury, I state and declare that I am authorized to make the section 338(h)(10) election on line 6 on behalf of the common parent of the selling consolidated group or on behalf of the selling affiliate.

Signature of authorized person for the common parent or selling affiliate	Date	Title
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S Corporation Shareholder(s) Signature(s) (Section 338(h)(10) Election)

Under penalties of perjury, I state and declare that I am a shareholder of the S corporation target or that I am authorized to make the section 338(h)(10) election on line 6 on behalf of that shareholder. If more than one shareholder, attach a schedule with other signatures.

Signature of S corporation shareholder	Date	Title
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Barcode 1

Barcode 2

Barcode 3

Barcode 4

Barcode 5