

**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

| | | |
|--|--|---|
| 1a Name and address of purchasing corporation | 1b Employer identification number | |
| | 1c Tax year ending | 1d State or country of incorporation |

Section A-2 – Common Parent of the Purchasing Corporation

| | | |
|---|--|---|
| 2a Name and address of common parent of purchasing corporation | 2b Employer identification number | |
| | 2c Tax year ending | 2d State or country of incorporation |

Section B – Target Corporation

| | | |
|--|--|---|
| 3a Name and address of target corporation | 3b Employer identification number | |
| | 3c Tax year ending | 3d State or country of incorporation |

**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 five years.

| | | |
|--|---------------------------------|--|
| 4a Name and address 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) | |
| | 4c Tax year ending | |

Section D – General Information

| | |
|----------------------------|--|
| 5a Acquisition date | 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? _____ % |
|----------------------------|--|

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 on page 1
- 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 on page 1
- 8 If the box on line 7 is checked for the target corporation listed in Section B on page 1, 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 on page 1

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 |
|---|---------------|----------------|

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 |
|--|---------------|----------------|

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 |
|---|---------------|----------------|