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Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**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](http://www.irs.gov/form8023).

**Section A-1—Purchasing Corporation**

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

**Section A-2—Common Parent of the Purchasing Corporation**

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

**Section B—Target Corporation**

<b>3a</b> Name and address of target corporation	<b>3b</b> Employer identification number	
	<b>3c</b> Tax year ending	<b>3d</b> 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.

<b>4a</b> 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)	<b>4b</b> Identifying number(s)	
	<b>4c</b> Tax year ending	

**Section D—General Information**

<b>5a</b> Acquisition date	<b>5b</b> 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