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Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Qualified Subchapter S Subsidiary Election

(Under section 1361(b)(3) of the Internal Revenue Code)

► Go to www.irs.gov/Form8869 for instructions and the latest information.

Part I Parent S Corporation Making the Election

1a Name of parent	2 Employer identification number (EIN)
b Number, street, and room or suite no. If a P.O. box, see instructions.	3 Tax year ending (month and day)
c City or town, state or province, country, and ZIP or foreign postal code	4 Service center where last return was filed
5 Name and title of officer or legal representative whom the IRS may call for more information	6 Telephone number of officer or legal representative

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7a Name of subsidiary	8 EIN (if any)
b Number, street, and room or suite no. If a P.O. box, see instructions.	9 Date incorporated
c City or town, state or province, country, and ZIP or foreign postal code	10 State of incorporation
11 Date election is to take effect (month, day, year) (see instructions) ►	
12 Did the subsidiary previously file a federal income tax return? If "Yes," complete lines 13a , 13b , and 13c ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
13a Service center where last return was filed	13b Tax year ending date of last return (month, day, year) ►
13c Check type of return filed: <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120-S <input type="checkbox"/> Other ►	
14 Is this election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
15 Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines 16a , 16b , and 16c ► <input type="checkbox"/> Yes <input type="checkbox"/> No	
16a Name of common parent	16b EIN of common parent
16c Service center where consolidated return was filed	

Under penalties of perjury, I declare that I have examined this election, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ►	Title ►	Date ►
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