

# Qualified Subchapter S Subsidiary Election

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

▶ Go to [www.irs.gov/Form8869](http://www.irs.gov/Form8869) for instructions and the latest information.

## Part I Parent S Corporation Making the Election

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

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

<b>7a</b> Name of subsidiary	<b>8</b> EIN (if any)
<b>b</b> Number, street, and room or suite no. If a P.O. box, see instructions.	<b>9</b> Date incorporated
<b>c</b> City or town, state or province, country, and ZIP or foreign postal code	<b>10</b> State of incorporation
<b>11</b> Date election is to take effect (month, day, year) (see instructions) . . . . . ▶	
<b>12</b> Did the subsidiary previously file a federal income tax return? If "Yes," complete lines <b>13a</b> , <b>13b</b> , and <b>13c</b> . . . . . ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>13a</b> Service center where last return was filed	<b>13b</b> Tax year ending date of last return (month, day, year) ▶
<b>13c</b> Check type of return filed: <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120-S <input type="checkbox"/> Other ▶	
<b>14</b> 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	
<b>15</b> Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete lines <b>16a</b> , <b>16b</b> , and <b>16c</b> . . . . . ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>16a</b> Name of common parent	<b>16b</b> EIN of common parent
<b>16c</b> 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.

<b>Signature of officer of parent corporation</b> ▶	<b>Title</b> ▶	<b>Date</b> ▶
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