

# Election Under Section 338(g)

(Section references are to the Internal Revenue Code.)

<b>1a</b> Name and address of Purchasing Corporation	<b>1b</b> Purchasing Corporation's employer identification number
<b>2a</b> Name and address of Target Corporation	<b>2b</b> Target Corporation's employer identification number

**3** Acquisition date

Election by Purchasing Corporation—The Purchasing Corporation named above hereby elects section 338 treatment for the acquisition of the Target Corporation named above. Under penalties of perjury, I declare that I am authorized to make this election on behalf of the Purchasing Corporation named above.

Signature of Officer	Date	Title
----------------------	------	-------

## Instructions

### Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue Laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to

day of the 9th month beginning after the month in which the acquisition date occurs.

### Where to File

File Form 8023 at the same IRS office where you file your corporate income tax return. Foreign purchasing corporations

section 338(h)(3)(B), then Form 8023 is required only for the target. Attach to the Form 8023 a schedule containing the name, address, and EIN (if required) of each subsidiary.

### Line 3.—Acquisition Date