

**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:<br><i>(i)</i> During the 12-month acquisition period? _____ %<br><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   |