

**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**

<input type="checkbox"/> <b>Check if Purchasing Corporation is a foreign entity</b>			
<b>1a</b> Name of purchasing corporation		<b>1b</b> Employer identification number	
Street		City	
State		ZIP	Country
		<b>1c</b> Tax year ending (MM/DD/YYYY)	
		<b>1d</b> State or country of incorporation	

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

<input type="checkbox"/> <b>Check if Common Parent of the Purchasing Corporation is a foreign entity</b>			
<b>2a</b> Name of common parent of purchasing corporation		<b>2b</b> Employer identification number	
Street		City	
State		ZIP	Country
		<b>2c</b> Tax year ending (MM/DD/YYYY)	
		<b>2d</b> State or country of incorporation	

**Section B – Target Corporation**

<input type="checkbox"/> <b>Check if Target Corporation is a foreign entity</b>			
<b>3a</b> Name of target corporation		<b>3b</b> Employer identification number	
Street		City	
State		ZIP	Country
		<b>3c</b> Tax year ending (MM/DD/YYYY)	
		<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 5 years.

<input type="checkbox"/> <b>Check if Common Parent of Selling Consolidated Group, Selling Affiliate, S Corporation Shareholder, or U.S. Shareholder is a foreign entity</b>			
<b>4a</b> Name 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)	
Street		City	
State		ZIP	Country
		<b>4c</b> Tax year ending (MM/DD/YYYY)	

**Section D – General Information**

<b>5a</b> Acquisition date (MM/DD/YYYY)	<b>5b</b> What percentage of target corporation stock was purchased:
	(i) During the 12-month acquisition period? _____ %
	(ii) 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 . . . . .
- 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 . . . . .
- 8** If the box on line 7 is checked for the target corporation listed in Section B, 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 . . . . .

**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

Barcode 1

Barcode 2

Barcode 3

Barcode 4

Barcode 5