

Elections Under Section 338 for Corporations Making Qualified Stock Purchases

▶ See separate instructions.

Section A-1—Purchasing Corporation

1a Name and address of purchasing corporation	1b Employer identification number	
	1c Tax year ending	1d State or country of incorporation

Section A-2—Common Parent of the Purchasing Corporation

2a Name and address of common parent of purchasing corporation	2b Employer identification number	
	2c Tax year ending	2d State or country of incorporation

Section B—Target Corporation

3a Name and address of target corporation	3b Employer identification number	
	3c Tax year ending	3d 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).)

4a 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)	4b Identifying number(s)	
	4c Tax year ending	

Section D—General Information

5a Acquisition date	5b What percentage of target corporation stock was purchased: <i>(i)</i> During the 12-month acquisition period? _____ % <i>(ii)</i> On the acquisition date? _____ %
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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).

<div style="display: flex; justify-content: space-between; align-items: center;"> ▶ </div>	Date	<div style="display: flex; justify-content: space-between; align-items: center;"> ▶ </div>
Signature of authorized person for purchasing corporation(s)		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.

<div style="display: flex; justify-content: space-between; align-items: center;"> ▶ </div>	Date	<div style="display: flex; justify-content: space-between; align-items: center;"> ▶ </div>
Signature of authorized person for the common parent or selling affiliate		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.

<div style="display: flex; justify-content: space-between; align-items: center;"> ▶ </div>	Date	<div style="display: flex; justify-content: space-between; align-items: center;"> ▶ </div>
Signature of S corporation shareholder		Title

