

**Elections Under Section 338 for  
Corporations Making Qualified Stock Purchases**

► See separate instructions.

OMB No. 1545-1428

**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: (i) During the 12-month acquisition period? _____ % (ii) 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;"> <div style="width: 90%;"></div> <div style="width: 10%; text-align: center;">Date</div> </div>		<div style="display: flex; justify-content: space-between;"> <div style="width: 90%;"></div> <div style="width: 10%; text-align: center;">Title</div> </div>
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**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;"> <div style="width: 90%;"></div> <div style="width: 10%; text-align: center;">Date</div> </div>		<div style="display: flex; justify-content: space-between;"> <div style="width: 90%;"></div> <div style="width: 10%; text-align: center;">Title</div> </div>
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**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;"> <div style="width: 90%;"></div> <div style="width: 10%; text-align: center;">Date</div> </div>		<div style="display: flex; justify-content: space-between;"> <div style="width: 90%;"></div> <div style="width: 10%; text-align: center;">Title</div> </div>
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