

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 (see instructions)	
	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 (see instructions)	
	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, Selling Affiliate, or S Corporation Shareholder (Complete only for a section 338(h)(10) election or if target was a member of a consolidated group.)

4a Name and address of common parent, selling affiliate, or S corporation shareholder of target corporation	4b Identifying number	
	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?
			%
6 Was the purchasing corporation listed in Section A-1, above, a member of an affiliated group of corporations before the acquisition date?		Yes	No
7 Was the target corporation a member of an affiliated group before the acquisition date?			
8 Is the target corporation or any target affiliate:			
a A controlled foreign corporation?			
b A foreign corporation with income, gain, or loss effectively connected with the conduct of a trade or business within the United States (including U.S. real property interests)?			
c A qualifying foreign target under Regulations section 1.338-1(g)(1)(iii)?			
d A corporation to which section 936 applies?			
e A corporation electing under section 1504(d) or section 953(d)?			
f A domestic international sales corporation (DISC)?			
g A passive foreign investment company (PFIC)?			
h If the answer to item 8g is "Yes," is the PFIC a pedigreed qualified electing fund?			

