

Corporate Qualified Stock Purchases

► See separate instructions.

Section A—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 B—Target Corporation

2a Name and address of target corporation	2b Employer identification number	
	2c Tax year ending	2d Acquisition date
	2e Service Center where income tax return filed and date filed (see instructions)	
	2f State or country of incorporation	

Section C—Common Parent, Selling Affiliate, or S Corporation Shareholder**(Complete only for a section 338(h)(10) election.)**

3a Name and address of common parent, selling affiliate, or S corporation shareholder	3b Identifying number	
	3c Tax year ending	
	3d Service Center where income tax return filed and date filed	

Section D—General Information

	Yes	No
4 Was the purchasing corporation listed in Section A, above, a member of an affiliated group of corporations before the acquisition date?		
5 Was the target corporation listed in Section B, above, before the acquisition date:		
a A member of an affiliated group?		
b A member of a consolidated group?		
6 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?		
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 6g is "Yes," is the PFIC a pedigreed qualified electing fund?		

Section E—Elections under section 338

- 7** Check here to make a section 338(h)(10) election for the target corporation listed in Section B on page 1. ☐
- 8** 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. ☐
- 9** If the box on line 8 is checked for the target corporation listed in Section B on page 1, check here to make a gain recognition election for that corporation. ☐
- 10** 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. ☐

Under penalties of perjury, I state and declare that I am authorized to make the election(s) on line 7, 8, 9 or 10 on behalf of the purchasing corporation(s).

Date	▶	Title
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Under penalties of perjury, I state and declare that I am authorized to make the section 338(h)(10) election on line 7 on behalf of the common parent of the selling group, the selling affiliate, or S corporation shareholder.

Date	▶	Title
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(Applicable only if a section 338(h)(10) election is made.)

