Form **8023**

Department of the Treasury Internal Revenue Service

Elections Under Section 338 for Corporations Making Qualified Stock Purchases

► See separate instructions.

OMB No. 1545-1428

The Employer identification number (see instruction Text Te	ions)											
Section A-2—Common Parent of the Purchasing Corporation 2a Name and address of common parent of purchasing corporation 2b Employer identification number (see instruct) 2c Tax year ending 2d State or country of in Section B—Target Corporation 3a Name and address of target corporation 3b Employer identification number 3c Tax year ending 3d State or country of in 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 of target corporation 4a Name and address of common parent, selling affiliate, or S 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) During the 12-month acquisition period? % (ii) 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												
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	%											
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)?												
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)?												

h If the answer to item 8g is "Yes," is the PFIC a pedigreed qualified electing fund?

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		Section	on E—Purch	nasing C	corporation	n's State	ement			
9a	Stock price 9b Acquisition costs				9c Target liabilities			9d Income taxes on deemed sale		
9 e	AGUB	9f Clas	s I assets		9g Class II	assets		9h Class III assets		
10a		asing corporation and the seller(s) of target stock provide another written document signed by both parties?								No
b	b If "Yes," are the amounts reported on lines 9f, g, and h the amounts agreed upon in the sales contract or other written document?									
С	c In connection with the purchase of target stock, did the purchasing corporation also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar agreement with any seller of target stock (or with any person affiliated with or related to any such seller).									
	If "Yes," attach a schedule to the including interest) to be paid un				reement and			· ·		
	Section F—S	eller's S	tatement (C	complete	e only for	a sectio	n 338(h)(1	0) election)		
11a	Stock price	11b Targ	et liabilities		11c Selling costs		11d MADSP			
11e	Class I assets		11f Class II assets				11g Class III assets			
		S	ection G—E	Election	s under se	ction 33	8			
12	Check here to make a section 3	338(h)(10) e	election for the t	target corp	oration listed	in Section	B on page	1	. •	
13	Check here to make a section 3 page 1									
14	If the box on line 13 is checked for that corporation								. ▶	
15	Check here if this form is filed to page 1								. ▶	
Unde	r penalties of perjury, I state and decl	are that I an	n authorized to ma	ake the elec	tion(s) on lines	12, 13, 14, (or 15 on beha	If of the purchasing corpor	ation(s).	
				I						
5	Signature of Authorized Person for Pur	chasing Co	poration(s)	Di	ate	Title				
	r penalties of perjury, I state and dec , the selling affiliate, or S corporation			nake the se	ction 338(h)(10)	election on	line 12 on be	chalf of the common parer	it of the	selling
.				1						
	Signature of Authorized Person for the Affiliate, or S Corporation shareholder	Common P	arent, Selling	Di	ate	Title				
(,	Applicable only if a section 338(h)(10)	election is r	nade.)							

