

# Corporate Qualified Stock Purchases

▶ See separate instructions.

## Section A—Purchasing Corporation

<b>1a</b> Name and address of purchasing corporation	<b>1b</b> Employer identification number (see instructions)	
	<b>1c</b> Tax year ending	<b>1d</b> State or country of incorporation

## Section B—Target Corporation

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

## Section C—Common Parent, Selling Affiliate, or S Corporation Shareholder

(Complete only for a section 338(h)(10) election.)

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

## Section D—General Information

	Yes	No
<b>4</b> Was the purchasing corporation listed in Section A, above, a member of an affiliated group of corporations before the acquisition date? . . . . .		
<b>5</b> Was the target corporation listed in Section B, above, before the acquisition date:		
<b>a</b> A member of an affiliated group? . . . . .		
<b>b</b> A member of a consolidated group? . . . . .		
<b>6</b> Is the target corporation or any target affiliate:		
<b>a</b> A controlled foreign corporation? . . . . .		
<b>b</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)? . . . . .		
<b>c</b> A qualifying foreign target? . . . . .		
<b>d</b> A corporation to which section 936 applies? . . . . .		
<b>e</b> A corporation electing under section 1504(d) or section 953(d)? . . . . .		
<b>f</b> A domestic international sales corporation (DISC)? . . . . .		
<b>g</b> A passive foreign investment company (PFIC)? . . . . .		
<b>h</b> 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	▶	_____
Signature of Authorized Person for Purchasing Corporation(s)				Title

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	▶	_____
Signature of Authorized Person for the Common Parent, selling affiliate, or S corporation shareholder.				Title

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