

Qualified Subchapter S Subsidiary Election

(Under section 1361(b)(3) of the Internal Revenue Code)

Part I Parent S Corporation Making the Election

1 a Name of parent MAIN COMPANY'S NAME	2 Employer identification number (EIN) 11-1111111
b Number, street, and room or suite no. If a P.O. box, see instructions. 111 1ST AVE	3 Tax year ending (month and day) 12/31
c City or town, state, and ZIP code SEATTLE, WA 98000	4 Service center where last return was filed OGDEN, UT
5 Name and title of officer or legal representative whom the IRS may call for more information	6 Telephone number of officer or legal representative

Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)

7 a Name of subsidiary SUBSIDIARY COMPANY'S NAME	8 EIN (if any) 22-2222222
b Number, street, and room or suite no. If a P.O. box, see instructions. 111 1ST AVE	9 Date incorporated 1/01/10
c City or town, state, and ZIP code SEATTLE WA 98000	10 State of incorporation WA

11 Date election is to take effect (month, day, year) (see instructions) ▶ **1/01/10**

12 Did the subsidiary previously file a federal income tax return? If 'Yes,' complete lines **13a**, **13b**, and **13c** ▶ Yes No

13 a Service center where last return was filed	13 b Tax year ending date of last return (month, day, year) ▶	13 c Check type of return filed: <input type="checkbox"/> Form 1120S <input type="checkbox"/> Other ▶
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14 Is the election being made in combination with a section 368(a)(1)(F) reorganization described in Rev. Rul. 2008-18, where the subsidiary was an S corporation immediately before the election and a newly formed holding company will be the subsidiary's parent? ▶ Yes No

15 Was the subsidiary's last return filed as part of a consolidated return? If 'Yes,' complete lines **16a**, **16b**, and **16c**.... ▶ Yes No

16 a Name of common parent	16 b EIN of common parent	16 c Service center where consolidated return was filed
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Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ▶	Title ▶ PRESIDENT	Date ▶
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BAA For Paperwork Reduction Act Notice, see instructions.