



fied Stock Purchases, is available. It replaces Form 8023–A, Corporate Qualified Stock Purchases. Taxpayers can use new Form 8023 to make elections under section 338 of the Internal Revenue Code with respect to any qualified stock purchase (“QSP”) (as defined at section 338(d)(3)) occurring after 1996. For elections under section 338 with respect to any QSP occurring during 1997, taxpayers may use either the new Form 8023 or the old Form 8023–A. New Form 8023 can be downloaded from the Internet or the Internal Revenue Information Services, using a computer and modem, or ordered by telephone, as shown below.

Request by—	Number or Address
Internet:	
World Wide Web	www.irs.ustreas.gov
FTP	ftp.irs.ustreas.gov
Telnet	iris.irs.ustreas.gov
Computer and modem	703-321-8020 (modem settings are N, 8, 1)
Telephone	800-TAX-FORM (800-829-3676)

Items of General Interest

Form 8023 To Replace Form 8023–A

Announcement 98–2

New Form 8023, Election Under Section 338 for Corporations Making Quali-