

New Form 8869, Qualified Subchapter S Subsidiary Election

Announcement 2000-83

New Form 8869 is now available. A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).

The new form replaces the temporary procedures for filing a QSub election under Notice 97-4, 1997-1 C.B. 351. As a result, Form 966, Corporate Dissolution or Liquidation, may no longer be used to make a QSub election.

You can obtain Form 8869 by telephone or by using IRS electronic information services.

<u>Request by</u>	<u>Number or address</u>
Telephone	1-800-TAX-FORM (1-800-829-3676)
Personal computer:	
IRS Internet Web Site	www.irs.gov
File transfer protocol	ftp.irs.gov