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# About Form 8869, Qualified Subchapter S Subsidiary Election

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 QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation, the QSub is not treated as a separate corporation and all of the subsidiary's assets, liabilities, and items of income, deduction, and credit are treated as those of the parent.

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## Current revision

[Form 8869](#) [PDF](#)

[Instructions for Form 8869](#) ([Print Version](#) [PDF](#))

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## Recent developments

None at this time.

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## Other items you may find useful

[All Form 8869 revisions](#)

[About Form SS-4, Application for Employer Identification Number](#)

[Other current products](#)