



**Important Notice**  
The Depository Trust Company

<b>B #:</b>	19764-24
<b>Date:</b>	May 14, 2024
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: France <b><u>Security:</u></b> Teleperformance SA <b><u>CUSIP:</u></b> 87946F100 <b><u>Record Date:</u></b> 05/24/2024 <b><u>Payable Date:</u></b> 06/14/2024 <b><u>CA Web Instruction Deadline:</u></b> 06/03/2024 8:00 PM ET

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

**Important Legal Information:** The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.

To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).



**TELEPERFORMANCE SA** has announced a cash dividend and **BNY Mellon** acts as one of the Depositories for the Depositary Receipt (“DR”) program.

Participants may use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein. By electing, Participants agree to the **Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners** below.

On DR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the “Eligibility Matrix”. Holders not certified at the favorable or exempt withholding tax rates through CA Web will receive the dividend net of the full French statutory withholding tax rate of **25.0%** with the possibility to reclaim through the standard long form process.

**PLEASE NOTE:**

- **ALL 6166s SUBMITTED MUST BE DATED PRIOR TO THE ORD PAY DATE**
- **U.S. MUTUAL FUNDS THAT WISH TO RECEIVE THE FAVORABLE RATE MUST PROVIDE A COPY OF THEIR 2024 8802 WITH THE ORIGINAL SUBMISSION.**
- **IRAs ARE NOT ELIGIBLE FOR RELIEF AT SOURCE OR LONG FORM UNLESS 6166 REFERS TO 401(a), 401(b) OR 457**

DIVIDEND EVENT MATRIX							
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
TELEPERFORMANCE SA	87946F100	FR0000051807	MAY 24, 2024	MAY 30, 2024	JUNE 14, 2024	2:1	EUR 3.85

*FEES & DEADLINES*						
FILING METHOD	PAYMENT METHOD	SHARE MINIMUM (DRs)	CUSTODIAL FEE	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	NO MINIMUM	NO FEE	UP TO \$0.0075 PER DR	\$0	<u>CA WEB INSTRUCTIONS DEADLINE:</u> JUNE 3, 2024 8:00 P.M. ET  <u>DOCUMENTATION DEADLINE AT GLOBETAX:</u> JUNE 4, 2024 5:00 P.M. ET  OCTOBER 1, 2026
LONG FORM	CHECK OR ACH	NO MINIMUM	UP TO 50 EUR	UP TO \$0.01 PER DR	\$25.00	RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A 1,000.00 EUR CUSTODIAL FEE PER LINE ITEM WHETHER OR NOT SUCCESSFUL

\*The Fees are that of The Bank of New York Mellon as First Filer. Deadlines are set by GlobeTax Services.

### **Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners**

This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. undertakes no duty or obligation to provide this service, and may reject or decline any or all proposed electing participants or holders in its sole discretion. We hereby accept and agree to pay the fees of BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief-at-Source or Long Form) and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. or its agents, including the (respective) custodian, in connection with the tax reclaim process, or to tax authorities or regulators (which fees, charges or expenses may be deducted from the dividend or any other distribution or by billing or otherwise in BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A.'s discretion). We hereby agree that any such fees, charges or expenses may be due and payable whether or not a successful reduction in rate or reclamation is obtained. We hereby acknowledge that fees paid to BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. may be shared with its agents and affiliates.

We hereby agree in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and applicable tax regulators, and that BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. is not providing any legal, tax, accounting or other professional advice on these matters and has expressly disclaimed any liability whatsoever for any loss howsoever arising from or in reliance hereto. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated and we declare that we have performed all the necessary due diligence to satisfy ourselves as to the accuracy of the information submitted to us by these beneficial owners. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.



We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside. In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY Mellon will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

## ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESP's [Reference Guide](#).

**BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.**

Review eligibility, document requirements, submit disclosure, print out the documents on letterhead, sign them, and mail the necessary documents to GlobeTax.

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS	
<b>DOMESTIC PHONE (U.S.)</b>	800-915-3536
<b>DOMESTIC FAX (U.S.)</b>	800-985-3536
<b>INTERNATIONAL PHONE</b>	1-212-747-9100
<b>INTERNATIONAL FAX</b>	1-212-747-0029
<b>GROUP EMAIL</b>	<a href="mailto:FRANCEESP@GLOBETAX.COM">FRANCEESP@GLOBETAX.COM</a>
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34TH FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE QUESTIONS

Who do I send the relief at source documentation to?	Everything is to be submitted to GlobeTax.
Does the IRS 6166 form have to be for the Ordinary year in which the dividend is paid out and must it be original?	<b>Yes.</b> All submitted 6166s must be for the Ordinary pay year and must be original.
What happens if I do not send in the documentation and/or submit a file whose share position totals more than my CA Web elections?	This will result in a chargeback for the number of shares not supported by the documentation. The favorable or exempt shares elected will be adjusted to your unfavorable position and result in a debit to your DTC participant account. Submitting share amounts exceeding your CA Web elections may result in a chargeback of the total election.
Why are Forms 8802 being requested for U.S. Regulated Investment Companies (RICs), Real Estate Investment Trusts REITs) and Real Estate Mortgage Investment Conduits (REMICs)?	The IRS 6166 form does not differentiate between corporations and Regulated Investment Companies (RICs), Real Estate Investment Trusts REITs) and Real Estate Mortgage Investment Conduits (REMICs). In order for the French Tax Authorities to validate entities, these forms are being requested.
Are Canadian mutual funds eligible for reclaim through the relief at source process?	<b>No.</b> Only through the standard long form process.

Are partnerships/LLCs eligible for reclaim the relief at source process?	<b>No.</b> Only through the standard long form process.
Why would the French Tax Authorities request an IRS 6166 form for individuals or corporations if it is not required?	If they have any doubts regarding the status of the beneficial owner, they are entitled to validate their suspicion by requesting the 6166.
How long does it take to receive payment with the relief at source process?	On DR pay date.
Are U.S. trust accounts eligible for the relief at source process?	<b>No.</b> Only through the standard long form process
Do U.S. individuals have to provide a 6166 in order to qualify for a new 12.8%?	<b>No.</b> However, the French Tax Authorities reserve the right to request one.
What if I fail to provide a COR or a Certified form 5000 upon request to support elections for the reduced statutory rate (12.8%)?	In most cases you will not be asked to provide a COR/6166 or Certified Form 5000 to substantiate the 12.8% rate, however, should the local sub-custodian have doubts about the beneficial owner entity type and you are unable to provide a COR/6166 or Certified Form 5000 those shares may be moved to the unfavorable 25% tax bracket.

### LONG FORM QUESTIONS

Where can I obtain information on the standard long form process?	GlobeTax administers the long form process. Please refer to the Depository contact details section of this notice for assistance.
When do I need to use Exhibit II (cover letter) at the end of this notice?	Only for the standard long form process & if you are not submitting via ESP.
Does form 5000 have to be sign, stamped and dated?	<b>Yes</b> , Box III on the form 5000 has to be signed, stamped and contain the date & place.
When do I have to stamp Box VI of the form 5000?	Box VI has to be stamped when the 6166/COR is not provided with the claim submission.

### GENERAL

How long do beneficial owners have to file for reclaim on this dividend?	Generally, two years from the end of the year in which the ordinary dividend was paid, however it may depend on the residency of the beneficial owner.
Is there any way to reclaim the funds I was charged back for?	<b>Yes.</b> The standard long form process. Please refer to the depository contact details section of this notice for assistance.
Is this dividend available on ESP powered by GlobeTax?	<b>Yes</b> , all required documents can be created using ESP powered by GlobeTax but they must still be forwarded to GlobeTax.
Will GlobeTax accept claims filed directly to them by beneficial owners?	GlobeTax only accepts claims filed by the DTC participant who was holding the securities through DTC and only to the extent that DTC has reported these holdings to us as valid record date holdings. Beneficial owners are required to file their claims through the custody chain to the DTC participant of record. All claims not received directly from the DTC participant will be returned to the beneficial owner.

***Warning and Disclaimer:***

BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. and their agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising here from. BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. and their agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. nor their agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also “**Agreements, Fees, Representations and Indemnification**” above.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.