DTCC | *Important Notice*
The Depository Trust Company

B #:	0513-13
Date:	March 27, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	**Tax Relief** – Country: Japan **HOYA CORPORATION** **CUSIP**: 443251103 **Record Date**: **03/28/2013** **Payable Date**: **TBA** **EDS Cut-Off**: **04/08/2013** **8:00 P.M**

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or Tax Relief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

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.

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Non-Confidential

ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
10.147%	**0%**	JAPANESE INDIVIDUAL RESIDENTS	1. APPENDIX A
FAVORABLE – 7.147%	**0%**	ALL BENEFICIARIES EXCEPT JAPANESE INDIVIDUAL RESIDENTS AND TREATY ELIGIBLE PENSIONS	NO DOCUMENTATION REQUIRED
EXEMPT - 0%	**7.147%**	TREATY ELIGIBLE NON-JAPANESE RESIDENT PENSIONS (PLEASE SEE EXHIBIT 1)	1. FORM 6166 2. APPENDIX A 3. POWER-OF-ATTORNEY (APPENDIX B)
20.42%	**0%**	LARGE SHAREHOLDERS THAT HOLD 3% OR MORE OF THE OUTSTANDING SHARES EXCLUDING FOREIGN/(JAPANESE) DOMESTIC CORPORATE LARGE SHAREHOLDERS FOR DIVIDEND INCOME	1. APPENDIX A

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE DATED WITHIN **10 MONTHS** OF SUBMISSION FOR RELIEF AT SOURCE AND WITHIN **8 MONTHS** FOR LONG FORM. CANNOT BE CERTIFIED FOR ANY OTHER COUNTRY. MUST HAVE IRS CODES 401(A) AND 501 (A).	ORIGINAL	IRS REPRESENTATIVE
APPENDIX A (COVER LETTER)	LISTING OF BENEFICIAL OWNERS AND/OR JAPANESE INDIVIDUAL RESIDENTS. **TOTAL # OF PENSION PARTICIPANTS / # OF TREATY PARTICIPANTS / END OF FISCAL YEAR ARE NOW REQUIRED FOR PENSIONS.**	ORIGINAL	DTC PARTICIPANT
APPENDIX B (POWER OF ATTORNEY)	SIGNED BY BENEFICIAL OWNER APPOINTING LETTERHEAD.	ORIGINAL	BENEFICIAL OWNER
LIMITED POWER OF ATTORNEY	IF THE POA IS SIGNED BY THE BROKER, TRUST AGREEMENT OR LIMITED POA MUST ALSO BE SUBMITTED.	COPY	DTC PARTICIPANT
APPENDIX C	CERTIFICATE OF RESIDENCE FOR UK PENSIONS.	ORIGINAL	UK TAX AUTHORITY
PENSION DECLARATION	LETTER CERTIFYING 50% OF PARTICPANTS IN PLAN ARE RESIDENTS OF THE TREATY COUNTRY. **ONLY REQUIRED FOR LONG FORM RECLAIMS.**	COPY	DTC PARTICIPANT
PROOF OF PAYMENT	DOCUMENT CERTYING PAYMENT HAS BEEN CREDITED TO THE PENSIONS FUNDS ACCOUNT. **ONLY REQUIRED FOR LONG FORM RECLAIMS.**	ORIGINAL	DTC PARTICIPANT

CONTACT DETAILS	
PRIMARY CONTACT	RITA PATEL
DOMESTIC PHONE (U.S.)	1-800-876-0959
DOMESTIC FAX (U.S.)	1-866-888-1120
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	RITA_PATEL@GLOBETAX.COM
COMPANY	DEUTSCHE BANK TRUST COMPANY AMERICAS / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	SARAH MARTIN MARTA BIERBAUM JONATHAN STAAKE

ESP

powered by GLOBETAX

Deutsche Bank Trust Company Americas, 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 Deutsche Bank Trust Company Americas and creates applicable documentation on the Participants behalf.
Submit the data online through the web site below, print out the document on letterhead, sign, and mail to Deutsche Bank Trust Company Americas/ GlobeTax along with the additional documentation (necessary for U.S. Pensions, U.K. Pensions, Swiss Pensions, Dutch Pensions, Japanese Residents and Large Shareholders).

These claims should be submitted through the following web site. (Requires a one-time registration)

https://www.globetaxesp.com

Please contact Jonathan Staake at 212-747-9100 if you have any questions about this process.

WITHHOLDING TAX UPDATE REGARDING "LARGE SHAREHOLDERS"

Individual (non-Corporate) "large shareholders" who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the Depositary by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 7.147% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese National Tax Rate.

FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT
ARE FORM 6166S WITH IRS CODE RULING 81-100 ACCEPTED?	YES, WITH A TAX DETERMINATION LETTER
DOES THE BENEFICIARIES NAME ON THE FORM 6166 NEED TO MATCH THE POA?	YES, THE BENEFICIARIES NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES UP TO 1 YEAR FOR LONG FORM CLAIMS TO BE PAID
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIRMENT PER BENEFICIAL OWNER?	YES, PLEASE CALL FOR MORE DETAILS.
DO POAS NEED TO BE NOTARIZED FOR SHORT FORM CLAIMS?	NO, ONLY POAS SUBMITTED FOR LONG FORM CLAIMS NEED TO BE NOTARIZED.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING JAPANESE RECLAIMS?	IT IS 5 YEARS FROM ORDINARY PAY DATE. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.
WHAT IF THE BENEFICIAL OWNER NAME AND/OR ADDRESS IS NOT CONSISTANT WITH THE OTHER DOCUMENTS?	SEND A LETTER ON PARTICIPANT LETTERHEAD EXPLAINING THE DISCREPANCY. BE SURE TO INCLUDE THE TAX ID NUMBER.
HOW OFTEN ARE LONG FORM CLAIMS FILED WITH THE JAPANESE CUSTODIANS?	DUE TO QUARTERLY FILING LIMITATIONS GLOBETAX FILES ON FEBRUARY 20TH, MAY 20TH, AUGUST 20TH & NOVEMBER 20TH OF EACH YEAR.
WILL DEUTSCHE BANK / GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	DEUTSCHE BANK / GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING 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.
DO PENSION PLANS NEED TO DISCLOSE ANY UNDERLYING HOLDER INFORMATION?	YES, EFFECTIVE SEPTEMBER 1, 2012 PENSION PLANS WILL NEED TO DISCLOSE THE TOTAL NUMBER OF PARTICIPANTS, THE NUMBER OF TREATY ELIGIBLE PARTICIPANTS AND THE DATE OF FISCAL YEAR END.

APPENDIX A – COVER LETTER

(DTC Participant's Letterhead)

To: Deutsche Bank Trust Company Americas / GlobeTax
90 Broad Street, 16th Floor
New York, New York 10004-2205
Phone: 1-800-876-0959 Fax: 1-866-888-1120

Re: Withholding Certification for HOYA CORPORATION ; CUSIP# 443251103

I / We the undersigned _____(Contact Name)_____ authorized representative of _____(DTC Participant Name)_____ holding shares at Cede & Co. under DTC# _____(DTC PTS Number)____ of **HOYA CORPORATION** ; **CUSIP# 443251103**, request that the upcoming cash dividend payable to holders as of **3/28/2013** , receive their entitled tax reclaim.

Name of Beneficiary	Complete Address	Country of Residence	Tax ID Number	# ADRs	Law of Establishment (ERISA, State Law of <State>, etc.)	Total # of Participants in Plan	# of Treaty Participants in Plan	Date of Fiscal Year end

***** IF THERE ARE MORE THAN 7 BENEFICIAL HOLDERS, PLEASE CALL THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

In consideration of the services provided by Deutsche Bank Trust Company Americas contemplated hereby and the assistance provided by the issuer of the shares underlying the ADRs (the "Issuer"), we agree to indemnify, defend, hold and save Deutsche Bank Trust Company Americas, the Issuer and their respective affiliates, and the respective directors, offices, agents and employees of Deutsche Bank Trust Company Americas, the Issuer and each of their affiliates from and against any and all costs, damages or liabilities (including, without limitation, tax payments, interest charges, penalties or other costs assessed by relevant tax and administrative authorities, and the reasonable fees and disbursements of counsel), and any of them, arising out of or relating to the information provided by the undersigned in, or in connection with, this document.

Incorrect claims and/or elections could result in fines and/or penalties.

TEL : _____

FAX: _____

_____
Print Name of Signatory

_____
Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

APPENDIX B – POWER OF ATTORNEY

(Pension Fund's Letterhead)

Power of Attorney

(Name of Pension Fund/IRA = the Undersigned), with address in **(City, State, Country)** hereby appoints Deutsche Bank Trust Company Americas
proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the American Depository Receipts representing shares in **HOYA CORPORATION**
f the Undersigned through a Participant in the Depository Trust Company .

i) To sign and file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.

ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.

iii) To perform any other act as may be necessary to execute the acts mentioned herein.

esignated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(Name of the Pension Fund/IRA)

<**Place and Date**> — Place and Date

<Signature of Officer of Beneficiary> — Authorized Signature(s)/Title(s)

In addition, the authorized representative:

Confirms that more than 50% of the beneficiaries, members or participants of the eligible pension fund were individual residents of the _____ or Japan as of the prior taxable period.

(Name of the Pension Fund/IRA)

<**Place and Date**> — Place and Date

<Signature of Officer of Beneficiary> — Authorized Signature(s)/Title(s)

APPENDIX C

居　住　者　証　明　書
Certificate of Residence

私は、届出者 _____

が、日本国と_____

との間の 租税条約第_____条第___項____に規定する居住者であることを証明します。

I hereby certify that (the applicant:)_____
is a resident under the provisions of the Income Tax Convention between Japan and the United Kingdom of Great Britain and Northern Ireland, Article 22, para. 2 (e) .

年月日　_____

Date　_____/_____/_____

署　名　_____

Signature　_____

官　印
Official Stamp

EXHIBIT 1

TREATY ELIGIBLE PENSIONS		
COUNTRY OF PENSION FUND	**DESCRIPTION**	**QUALIFYING PLANS**
UNITED STATES	APPLIES TO A BENEFICIAL OWNER OF THE ADRS THAT: 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.S. DOUBLE TAXATION TREATY WITH JAPAN 11 OF THE TECHNICAL EXPLANATION OF THE NEW TAX TREATY BETWEEN THE U.S. AND JAPAN, PUBLISHED BY THE U.S. DEPARTMENT OF TREASURY 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.S. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD.	- QUALIFIED PLANS UNDER SECTION 401(A) - INDIVIDUAL RETIREMENT PLANS (INCLUDING THOSE THAT ARE A PART OF A SIMPLIFIED EMPLOYEE PENSION PLAN THAT SATISFIES 408(K)) - INDIVIDUAL RETIREMENT ACCOUNTS, INDIVIDUAL RETIREMENT ANNUITIES, SECTION 408(P) ACCOUNTS - ROTH IRAS UNDER SECTION 408 A - SECTION 457 GOVERNMENTAL PLANS - SECTION 403(A) QUALIFIED ANNUITY PLANS - SECTION 403(B) PLANS - SECTION 401(K) PLANS QUALIFY AS PENSION FUNDS BECAUSE A 401(K) PLAN IS A TYPE OF 401(A) PLAN. - ANY OTHER FUND IDENTICAL OR SUBSTANTIALLY SIMILAR TO THE FOREGOING SCHEMES THAT ARE ESTABLISHED PURSUANT TO LEGISLATION INTRODUCED AFTER THE DATE OF SIGNATURE OF THE CONVENTION.
UNITED KINGDOM	APPLIES TO A BENEFICIAL OWNER OF THE ADRS THAT: 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE U.K. DOUBLE TAXATION TREATY WITH JAPAN, ARTICLE 22, PARAGRAPH 2(E) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND, PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE U.K. OR JAPAN AS OF THE PRIOR TAXABLE PERIOD.	
SWITZERLAND	APPLIES TO A BENEFICIAL OWNER OF THE ADRS THAT: 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF SWITZERLAND DOUBLE TAXATION TREATY WITH JAPAN, ARTICLE 22A, PARAGRAPH 2(E) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND SWITZERLAND, PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAN 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF SWITZERLAND OR JAPAN AS OF THE PRIOR TAXABLE PERIOD.	
NETHERLANDS	APPLIES TO A BENEFICIAL OWNER OF THE ADRS THAT: 1) IS NOT ENGAGED IN A TRADE OR BUSINESS IN JAPAN THROUGH A PERMANENT ESTABLISHMENT SITUATED IN JAPAN, WITHIN THE MEANING OF THE NETHERLANDS DOUBLE TAXATION TREATY WITH JAPAN, ARTICLE 21, PARAGRAPH 2(D) OF THE INCOME TAX CONVENTION BETWEEN JAPAN AND THE NETHERLANDS PUBLISHED BY THE MINISTRY OF FINANCE JAPAN 3) IS ABLE TO CERTIFY THAT MORE THAT 50 % OF THE BENEFICIARIES, MEMBERS OR PARTICIPANTS OF THE ELIGIBLE PENSION FUND WERE INDIVIDUAL RESIDENTS OF THE NETHERLANDS OR JAPAN AS OF THE PRIOR TAXABLE PERIOD.	