



Important Notice
The Depository Trust Company

B #:	0564-13
Date:	April 9, 2013
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Switzerland Nestle S.A. CUSIP: 641069406 <u>Record Date:</u> 04/17/2013 <u>Payable Date:</u> 05/24/2013 <u>EDS Cut-Off:</u> 04/22/2013 8:00 PM EST <u>Documentation Cut-Off:</u> 04/22/2013 5:00 PM EST

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief 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.

****Please Note** The EDS window will open on April 18, 2013 and close on April 22, 2013.**

NOTE: New Swiss Federal tax Administration requirements for Partnerships, S-Corps, Trusts, and Estates are outlined in the attached documents

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.

Non-Confidential

DTCC is now offering enhanced access to all important notices via a new, Web-based subscription service. The new 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.

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Non-Confidential



NESTLE S.A. has announced a cash dividend. CITIBANK N.A. acts as the sole Depository bank for the company's American Depositary Receipt ("ADR") program.

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief 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. Use of EDS will permit entitlement amounts to be paid through DTC.

On ADR Pay Date, all U.S. holders will have the opportunity to receive their full treaty benefits as outlined in the "Relief-At-Source ("EDS") Eligibility Matrix". All non-U.S. holders and uncertified holders will receive this dividend net of the full Swiss statutory withholding tax of 35% with the possibility to reclaim as outlined in the "Long-Form Eligibility Matrix".

DIVIDEND EVENT DETAILS

COUNTRY OF ISSUANCE	SWITZERLAND
ISSUE	NESTLE S.A.
CUSIP#	641069406
DEPOSITARY	CITIBANK N.A.
DR RECORD DATE	APRIL 17, 2013
DR PAY DATE	MAY 24, 2013
DR GROSS DIVIDEND RATE	\$ TBA
ORD GROSS DIVIDEND RATE	CHF 2.05
RATIO	1 ORD : 1 ADR
STATUTORY WHT RATE	35%

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE – Corps, Individuals, Other Entities	PAYMENT ON ADR PAY DATE	VIA DTC	\$0.0035 per Depository Receipt ("DR")	\$0	APRIL 22, 2013@ 5PM
RELIEF AT SOURCE – Transparent Entities, RICS, Pensions	PAYMENT ON ADR PAY DATE	VIA DTC	\$0.0035 per Depository Receipt ("DR")	\$0	APRIL 22, 2013@ 5PM
LONG-FORM: <u>U.S.</u> BENEFICIARIES	POST-EDS PROCESS; ANNUAL BATCHES	CHECK	\$0.005 per Depository Receipt ("DR")	N/A	DECEMBER 1, 2016
LONG-FORM: <u>NON-U.S.</u> BENEFICIARIES	POST-EDS PROCESS; ONGOING	CHECK	\$0.005 per Depository Receipt ("DR")	\$25.00	DECEMBER 1, 2016

RELIEF-AT-SOURCE (“EDS”) ELIGIBILITY MATRIX

TAX RATE WITHHELD	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
UNFAVORABLE 35%	0%	NON-U.S. RESIDENTS	NONE
FAVORABLE - 15%	20%	<ul style="list-style-type: none"> U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) U.S. CORPORATIONS U.S. OTHER ENTITIES (CHARITIES, FOUNDATIONS, ENDOWMENTS, RELIGIOUS ENTITIES, PENSIONS THAT LACK FORM 6166) 	<p>NONE (SIMPLY ELECT VIA DTCC'S EDS)</p>
FAVORABLE - 15%	20%	<ul style="list-style-type: none"> U.S. REGULATED INVESTMENT COMPANY (RICs); MUTUAL FUNDS, STOCK FUNDS, MONEY MARKET FUNDS, CLOSED END FUNDS. (>95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS) 	<p>IF THE RIC HOLDS LESS THAN 243,902 DRs</p> <p>1. ENTITY LEVEL DATA ONLY (SEE EXHIBIT 5)</p> <p>IF THE RIC HOLDS MORE THAN 243,902DRs</p> <p>1. ENTITY LEVEL DATA (SEE EXHIBIT 5)</p> <p>2. BREAKDOWN OF PERCENTAGE OF RIC SHARES CERTIFICATES HELD BOTH DIRECTLY AND INDIRECTLY BY INVESTORS AND U.S. RESIDENTS (FORM 82 R OR EXHIBIT 6)</p>
FAVORABLE - 15%	20%	<ul style="list-style-type: none"> U.S. PARTNERSHIPS, S-CORP, TRUST OR ESTATES 	<p>IF THE ENTITY HOLDS LESS THAN 12,195 DRs</p> <p>1. ENTITY LEVEL DATA ONLY (SEE EXHIBIT 1)</p> <p>IF THE ENTITY HOLDS MORE THAN 12,195 DRs</p> <p>1. BENEFICIARY LISTING AT THE UNDERLYING HOLDER / PARTNER LEVEL (SEE EXHIBIT 1)</p> <p>2. IRS FORM 6166 AT THE ENTITY LEVEL</p>
EXEMPT - 0%	35%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b), 403(b), 457(g) under Ruling 81-100, 584 and 7701(j)	<p>1. PENSION LISTING (EXHIBIT 2)</p> <p>2. IRS FORM 6166</p>

Participating in Relief-At-Source is wholly voluntary and discretionary; however, it is the only way to obtain the reduced withholding tax rate on the payable date.

PLEASE NOTE THAT CLAIMS MAY POTENTIALLY BE AUDITED:

THE SWISS FEDERAL TAX ADMINISTRATION MAY CHOOSE TO ASK FOR FURTHER INFORMATION WITHIN 3 YEARS OF A DIVIDEND EVENT. BY ELECTING SHARES AT A FAVORABLE TREATY RATE OVER DTC'S EDS, YOU AGREE TO COMPLY WITH ANY REQUESTS MADE BY THE TAX AUTHORITY. REQUESTS FOR FURTHER INFORMATION MAY INCLUDE, BUT ARE NOT LIMITED TO; FULL OWNERSHIP DISCLOSURE, TRANSACTION HISTORY, AND CASH FLOW ANALYSIS OF ANY HEDGING TRANSACTIONS USING FINANCIAL DERIVATIVES.

REQUIREMENTS FOR U.S. RELIEF-AT-SOURCE (“EDS”)

CATEGORY	DESCRIPTION / CLARIFICATION
U.S. INDIVIDUAL	U.S. citizens or “green card” holders are only considered as resident in the United States if they have a substantial presence, permanent home, or habitual abode in the United States. Additionally, Individual retirement accounts (IRAs) and Simplified employee pension plans (SEPs) should be included within this Option.
U.S. CORPORATIONS	<p>Is a corporation (other than a RIC or an S-Corporation) created or organized under the laws of the United States. To be considered eligible, the corporation must qualify under at least one of several “tests” recognized under Article 22 Limitation of Benefits of the 1998 U.S. – Switzerland Tax Convention. Among the most common tests are:</p> <ul style="list-style-type: none"> a) activity test: the corporation must conduct an active trade or business in the United States. b) predominant interest test: more than 50% of the owners of the company must be United States residents. c) Stock exchange test: the corporation or the ultimate beneficial owner of a predominant interest in the corporation is primarily and regularly traded on a recognized stock exchange.
U.S. OTHER ENTITY	Is another entity such as a charitable entity, endowment, foundation, or religious organization created under the laws of the United States, This category should also be used for classification of U.S. entities that do not match the description provided for any of the other classifications, but would otherwise be eligible under the taxation treaty between the U.S. and Switzerland.
U.S. PARTNERSHIPS, S-CORPS, ESTATES AND TRUSTS	U.S. partnership, S-Corp, estate or trust, created or organized under the laws of the United States are eligible to the extent that the dividend income is subject to tax, either in the hands of the entities or in the hands of their partners or beneficiaries that are U.S. residents. Therefore, these transparent entities are only entitled to receive the favorable tax treatment on the percentage of ADRs which are owned by U.S. residents.
FAVORABLE RIC	<p>A RIC is considered favorable when it is created or organized under the laws of the United States and more than ninety-five percent (95%) of the beneficial owners of the RIC are residents of the U.S.. RICs which meet this requirement will receive favorable tax treatment on one hundred percent (100%) of their record date position. Note: RICs which are made up of ninety-five percent (95%) or less of United States residents are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U. S. residents. The percentage of non-U.S. residents must be included in RIC – UNFAVORABLE.</p> <p>(NOTE THAT CITIBANK, NA MUST RECEIVE DOCUMENTATION FOR THE TOTAL NUMBER OF DRS THAT YOU ELECT IN THIS CATEGORY BEFORE 5 PM ON APRIL 22, 2013.)</p> <p>AT THE ENTITY LEVEL IF THE ENTITY IS HOLDING LESS THAN 243,902 DRs <u>OR</u></p> <p>AT THE ENTITY LEVEL AND A BREAKDOWN OF PERCENTAGE OF SHARES CERTIFICATES HELD BOTH DIRECTLY AND INDIRECTLY BY RIC INVESTORS AND U.S. RESIDENTS IF THE ENTITY IS HOLDING MORE THAN 243,902 DRs .</p>
U.S. EXEMPT PENSION	Is a pension plan or retirement arrangement exempt in the United States of which more than half of the beneficial owners are residents of the United States. Eligible U.S. pension plans or other retirement arrangements generally include U.S. resident tax exempt trusts providing pension or retirement benefits under Internal Revenue Code (IRC) section 401(a) for qualified pension plans, profit sharing plans (including 401(k) arrangements), and stock bonus plans. Additionally, non-qualified plans defined under IRC sections 457 (b) – deferred compensation plans of state and local governments and tax exempt organizations and 403 (b) – tax-sheltered annuities purchased by certain tax exempt organizations or public schools may also generally qualify for exemption.

LONG-FORM ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE - 15 % LONG-FORM	20.00%	<ul style="list-style-type: none"> • U.S. INDIVIDUALS (IRAs & SEPs INCLUDED) • U.S. CORPORATIONS • U.S. OTHER ENTITIES (CHARITIES, FOUNDATIONS, ENDOWMENTS, RELIGIOUS ENTITIES, PENSION THAT LACKS FORM 6166) 	1. MISSED EDS / EDS REVISION FORM
FAVORABLE - 15 % LONG-FORM	20.00%	<ul style="list-style-type: none"> • U.S REGULATED INVESTMENT COMPANY (>95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS) 	<p>IF THE ENTITY HOLDS LESS THAN 243,902 DRs</p> <ol style="list-style-type: none"> 1. ENTITY LEVEL DATA ONLY (SEE EXHIBIT 5) 2. MISSED EDS / EDS REVISION FORM <p>IF THE ENTITY HOLDS MORE THAN 243,902 DRs</p> <ol style="list-style-type: none"> 1. ENTITY LEVEL DATA (SEE EXHIBIT 5) 2. BREAKDOWN OF PERCENTAGE OF RIC SHARES CERTIFICATES HELD BOTH DIRECTLY AND INDIRECTLY BY INVESTORS AND U.S. RESIDENTS (SEE EXHIBIT 6) 3. MISSED EDS / EDS REVISION FORM
FAVORABLE - 15 % LONG-FORM	20.00%	<ul style="list-style-type: none"> • U.S. OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE) 	<p>IF THE ENTITY HOLDS LESS THAN 12,195 DR SHARES</p> <ol style="list-style-type: none"> 1. ENTITY LEVEL DATA ONLY (SEE EXHIBIT 1) 2. MISSED EDS / EDS REVISION FORM <p>IF THE ENTITY HOLDS MORE THAN 12,195 DR SHARES</p> <ol style="list-style-type: none"> 1. BENEFICIARY LISTING AT THE UNDERLYING HOLDER / PARTNER LEVEL (SEE EXHIBIT 1) 2. IRS FORM 6166 AT THE ENTITY LEVEL 3. MISSED EDS / EDS REVISION FORM
FAVORABLE – 15.00 % LONG-FORM	20.0%	NON-U.S. ENTITIES (SEE TREATY GRID)	<ol style="list-style-type: none"> 1. COVER LETTER (EXHIBIT 3) 2. CERTIFICATION OF PAYMENT (EXHIBIT 4) 3. TAX FORM
FAVORABLE - 10 % LONG-FORM	25.00%	CHINA, FINLAND, HUNGARY, INDIA, ROMANIA, VENEZUELA	<ol style="list-style-type: none"> 1. COVER LETTER (EXHIBIT 3) 2. CERTIFICATION OF PAYMENT (EXHIBIT 4) 3. TAX FORM
FAVORABLE - 7.50 % LONG-FORM	27.50%	SOUTH AFRICA	<ol style="list-style-type: none"> 1. COVER LETTER (EXHIBIT 3) 2. CERTIFICATION OF PAYMENT (EXHIBIT 4) 3. FORM 92
EXEMPT - 0% LONG-FORM	35%	U.S. PENSIONS UNDER IRS SECTIONS 401(a), 457(b), 403(b), 457(g) under Ruling 81-100, 584 and 7701(j)	<ol style="list-style-type: none"> 1. PENSION LISTING (EXHIBIT 1) 2. IRS FORM 6166 3. MISSED EDS / EDS REVISION FORM

PLEASE BE ADVISED THAT LONG-FORM CLAIMS FOR U.S. RESIDENTS ARE FILED ON A LIMITED BASIS AS DICTATED BY THE SWISS TAX AUTHORITIES. THE APPROXIMATE POST-PAY DATE BATCHES ARE SCHEDULED AS FOLLOWS:

POST-PAY DATE BATCH#1: SEPTEMBER 2014
POST-PAY DATE BATCH#2: SEPTEMBER 2015
POST-PAY DATE BATCH#3: DECEMBER 2016

DESCRIPTION OF VARIOUS AT SOURCE AND LONG FORM 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 3 YEARS OF THE DIVIDEND EVENT. (2010 AND FORWARD WILL SUFFICE) MUST MENTION EITHER 401(A) AND 501(A) OR RULE 81-100	COPY	IRS REPRESENTATIVE
BENEFICIARY LISTING (EXHIBIT 1)	THE SWISS REQUIRE A LISTING OF ALL PARTNERSHIP, S-CORP, TRUST OR ESTATE ACCOUNTS, AND THIS LISTING MUST BE INCLUSIVE OF ALL UNDERLYING HOLDERS IF THE ENTITY HOLDS MORE THAN 12,195 DRs . IF THE ENTITY HOLDS LESS THAN 12,195 DRs THAN ONE WOULD NOT NEED TO COMPLETE THE "NAME OF UNDERLYING HOLDER" SECTION OF THE FORM.	ORIGINAL	DTC PARTICIPANT
PENSION LISTING (EXHIBIT 2)	LISTING OF ALL PENSION ACCOUNTS SIGNED BY DTC PARTICIPANT & SUBMITTED ON LETTERHEAD	ORIGINAL	DTC PARTICIPANT
DEPOSITARY COVER LETTER (EXHIBIT 3)	COVER LETTER REQUIRED OF ALL NON-U.S. CLAIMS WHICH ADVISES THE DEPOSITARY OF THE SALIENT DETAILS OF THE CLAIM	ORIGINAL	DTC PARTICIPANT
CERTIFICATION OF PAYMENT (EXHIBIT 4)	MUST BE SUBMITTED WITH EACH NON-U.S. CLAIM, ON PARTICIPANT LETTERHEAD CONFIRMING THE WITHHOLDING TAX PAID BY THE BENEFICIAL OWNER	ORIGINAL	DTC PARTICIPANT
US RIC LISTING (EXHIBIT 5)	LISTING OF ALL RIC ACCOUNTS SIGNED BY DTC PARTICIPANT & SUBMITTED ON LETTERHEAD	ORIGINAL	DTC PARTICIPANT
US FORM 82R (EXHIBIT 6)	REQUIRED QUESTIONNAIRE FOR ALL US RICS HOLDING GREATER THAN 243,902 DRs (SEEKING A RECLAIM EXCEEDING 100,000 SWISS FRANCS). BREAKDOWN OF PERCENTAGE OF RIC SHARES CERTIFICATES HELD BOTH DIRECTLY AND INDIRECTLY BY INVESTORS AND U.S. RESIDENTS	COPY	BENEFICIAL OWNER OR DTC PARTICIPANT (WITH POA)
LONG FORM SWISS TAX FORMS	COUNTRY SPECIFIC TAX FORMS ARE REQUIRED FOR NON-U.S. ENTITIES (MUST ALSO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE). TO OBTAIN THE REQUIRED FORM CONTACT GLOBETAX OR GO TO: http://www.estv.admin.ch/verrechnungssteuer/dienstleistungen/00253/00626/index.html?lang=en	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT (WITH POA)
MISSED EDS / EDS REVISION FORM	MUST BE SUBMITTED FOR ALL LONG-FORM U.S. RECLAIMS AND RETURN OF FUNDS (CAN BE OBTAINED FROM GLOBETAX)	ORIGINAL	DTC PARTICIPANT

CONTACT DETAILS

PRIMARY CONTACT	GINA SERODA
ADDITIONAL CONTACT 1	APRIL GERRY
ADDITIONAL CONTACT 2	DANIELA NINOV
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	GINA_SERODA@GLOBETAX.COM
COMPANY	CITIBANK N.A. / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

ESP

powered by **GLOBETAX**

CITIBANK N.A offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to CITIBANK N.A and creates applicable documentation on the Participants behalf. These claims should be submitted through the following website:

<https://www.globetaxesp.com>

Please contact Gina Seroda at 1-800-915-3536 or via email at Gina_Seroda@globetax.com if you have any questions about this process.

This system is available for At-Source, and Long-Form claims.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

QUESTION	ANSWER
ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?	YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN SWITZERLAND THROUGH A PERMANENT ESTABLISHMENT IN SWITZERLAND THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.
DOES THE PARTICIPANT HAVE TO SUBMIT ANY DOCUMENTATION TO RECEIVE THE 85% FAVORABLE RATE ON ADR PAY DATE?	IF THE PARTICIPANT IS ELECTING ON BEHALF OF A PARTNERSHIP, S-CORP, TRUST OR ESTATE, THE PARTICIPANT MUST SUBMIT A BENEFICIARY LISTING, WHICH MUST BE AT THE UNDERLYING HOLDER LEVEL IF THE ENTITY'S GROSS DIVIDEND EXCEEDS CHF 25,000 (SEE EXHIBIT 1 FOR TEMPLATE). IF THE PARTICIPANT IS ELECTING ON BEHALF OF A RIC (INVESTMENT FUND), THE PARTICIPANT MUST SUBMIT A BENEFICIARY LISTING, IF THE RIC'S GROSS RECLAIM EXCEEDS CHF 100,000, A FORM 8R OR EXHIBIT 6 MUST BE PROVIDED.
IS THE PROCESS FOR TAX RELIEF OFFERED BY CITIBANK, N.A. AN OPTIONAL PROCESS?	YES, THIS IS A DISCRETIONARY, OPTIONAL SERVICE, HOWEVER, IN THE SWISS ADR MARKET; THE TAX AUTHORITY WILL NOT ACCEPT CLAIMS FROM ANYONE EXCEPT THE DEPOSITARY (CITIBANK, N.A.) IN ORDER TO ENSURE VALIDATION OF THE RECORD DATE POSITIONS CLAIMED.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT OR FAVORABLE ELECTIONS THROUGH DTC BUT FAILS TO SUBMIT ALL REQUIRED DOCUMENTATION TO GLOBETAX AS AGENT FOR CITIBANK, NA?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 65% UNFAVORABLE RATE. YOU WILL STILL BE ELIGIBLE TO CLAIM EXEMPTION THROUGH THE LONG-FORM PROCESS BUT THE PAYMENT WILL BE DELAYED BY THE SWISS TAX AUTHORITIES BY A MINIMUM OF 18 MONTHS.
WHAT HAPPENS IF MY "AT SOURCE" CLAIM IS AUDITED BY THE SWISS TAX AUTHORITY?	THE CLAIM WILL REMAIN UNPAID UNTIL THE REQUESTED ORIGINAL AUDIT DOCUMENTATION IS RECEIVED, AND DEEMED SATISFACTORY BY THE SWISS TAX AUTHORITY. PAYMENT WILL BE RECEIVED VIA CHECK, WITH THE AT-SOURCE PRICING APPLIED.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	GENERALLY, LONG FORM CLAIMS FOR NON-U.S. BENEFICIARIES ARE PAID WITHIN 12 MONTHS OF SUBMISSION TO THE DEPOSITARY. LONG FORM CLAIMS ON THE U.S. SIDE MAY TAKE MUCH LONGER, DEPENDING ON DATE OF SUBMISSION AND DATE OF FILING. PLEASE CONTACT THE DEPOSITARY FOR MORE DETAILS.
WHERE CAN A PARTICIPANT FIND TAX FORMS FOR NON-U.S. CLAIMS?	THE SWISS FEDERAL TAX ADMINISTRATION'S WEBSITE HAS FORMS AVAILABLE FOR DOWNLOAD, THOUGH ONE MUST INSTALL THE "SNAPFORM VIEWER" PROGRAM. PLEASE CONTACT GLOBETAX FOR FURTHER DETAILS.
FOR NON-U.S. CLAIM CAN I SUBMIT A STAND-ALONE CERTIFICATION OF RESIDENCE RATHER THAN HAVE THE TAX FORM SIGNED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE?	NO. THE SWISS DO NOT ACCEPT ANY FORMS FOR NON-U.S. ENTITIES THAT ARE NOT SIGNED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE.
WILL GLOBETAX AS AGENT FOR CITIBANK, N.A. ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	GLOBETAX AS AGENT FOR CITIBANK, N.A. ONLY ACCEPT 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.
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.005 PER DS FOR STANDARD LONG FORM RECLAIMS WITH A MINIMUM OF \$25.00 AND ANY APPLICABLE CUSTODIAL CHARGES. RECLAIMS RECEIVED POST DEADLINE CANNOT BE ASSURED AND MAY BE SUBJECT TO A PER BENEFICIARY FEE AS WELL AS OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO CITIBANK, N.A. OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TAX AUTHORITIES. IN ADDITION, CHARGES MAY APPLY TO ANY LONG FORM CLAIMS REJECTED OR NOT ACCEPTED BY THE CUSTODIAN. FEES PAID TO CITIBANK, N.A. MAY BE SHARED WITH ITS AGENTS.

WARNING AND DISCLAIMER:

THE INFORMATION AND DATA CONTAINED IN THIS NOTICE IS BASED ON INFORMATION OBTAINED FROM MULTIPLE SOURCES BELIEVED TO BE RELIABLE. HOWEVER, THE DEPOSITARY BANK AND ITS AGENTS DO NOT WARRANT OR GUARANTEE THE ACCURACY OR COMPLETENESS OF, NOR UNDERTAKE TO UPDATE OR AMEND THIS INFORMATION OR DATA. WE AND OUR AGENTS EXPRESSLY DISCLAIM ANY LIABILITY WHATSOEVER FOR ANY LOSS HOWSOEVER ARISING FROM OR IN RELIANCE UPON ANY OF THIS INFORMATION OR DATA. THE INFORMATION CONTAINED IN THIS NOTICE IS SUBJECT TO CHANGE AND SUBJECT TO DISCRETION AND/OR PRE-EMPTION BY LOCAL MARKET RULES, PRACTICES OR ACTIONS TAKEN BY NON-US AGENTS OR TAX AUTHORITIES. DEADLINES OFTEN DIFFER FROM STATUTORY DEADLINES. YOU SHOULD FILE CLAIMS AS SOON AS POSSIBLE, AND AT LEAST SIX MONTHS PRIOR TO THE SPECIFIED DEADLINE.

To: Globe Tax as Agent for Citibank, NA
90 Broad Street (16th Floor)
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646

Re: Withholding Certification for Nestle , CUSIP# 641069406

I / We the undersigned _____ (contact name)
authorized representative of _____ (DTC Participant name)
holding shares at _____ (DTC Participant name) _____ (DTC PTS number)
of Nestle Cusip # 641069406 , request that the upcoming cash
dividend payable to holders as of **April 17 , 2013** , receive the additional 20% tax reclaim

NAME OF ENTITY	NAME OF UNDERLYING HOLDER	TAX ID (UNDERLYING HOLDER)	COMPLETE US ADDRESS (UNDERLYING HOLDER)	# SHARES	% OF SHARES HELD BY ENTITY

***** IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL GINA SERODA AT THE NUMBER ABOVE AND WE WILL SEND YOU THIS EXHIBIT AS AN EXCEL FILE**

We ask that CITIBANK N.A., as depositary, apply to the Swiss depositary bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** should you have any questions.

Indemnification

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

CITIBANK N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to CITIBANK N.A. plus any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties. We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement).

Sincerely,

Authorized Signature of Holder or Owner

TEL : _____

Print Name of Signatory

E MAIL: _____

Position of Signatory

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

To: Globe Tax as Agent for Citibank, NA
90 Broad Street (16th Floor)
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646

Re: Withholding Certification for Nestle , CUSIP# 641069406

I / We the undersigned _____ (contact name)
authorized representative of _____ (DTC Participant name)
holding shares at _____ (DTC Participant name) _____ (DTC PTS number)
of Nestle Cusip # 641069406 , request that the upcoming cash
dividend payable to holders as of **April 17 , 2013** , receive the additional 35% tax reclaim

NAME OF PENSION	TAX ID (UNDERLYING HOLDER)	COMPLETE US ADDRESS (UNDERLYING HOLDER)	# SHARES

***** IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL GINA SERODA AT THE NUMBER ABOVE AND WE WILL SEND YOU THIS EXHIBIT AS AN EXCEL FILE**

We ask that CITIBANK N.A., as depositary, apply to the Swiss depositary bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** should you have any questions.

Indemnification

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

CITIBANK N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to CITIBANK N.A. plus any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties. We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement).

Sincerely,

Authorized Signature of Holder or Owner

TEL : _____

Print Name of Signatory

E MAIL: _____

Position of Signatory

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

EXHIBIT 3
COVER LETTER REQUIRED FOR NON-US LONG FORM SWISS TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD

[DATE]

GlobeTax as agent for CITIBANK, NA
90 Broad Street-16th Floor
New York, NY 10004-2205
Attn: Gina Seroda

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Swiss ADRs. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of APRIL 17, 2013 for the security NESTLE.

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF DSs CITED BELOW] DSs. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. **The ratio is 1 DRs to 1 Ordinary share.** The information is as follows:

<u>Name</u> <u>of beneficial owner</u>	<u>Address</u>	<u>Type of Account</u>	<u>Taxpayer i.d. #</u>	<u># of DSs held</u>
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1)
2)
etc.

We ask that CITIBANK N.A., as depository, apply to the Swiss depository bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

Indemnification

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

CITIBANK N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to CITIBANK N.A. plus any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties. We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement).

Sincerely,

[Signature of authorized signatory for DTC Participant]
[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]

PAYMENT ADDRESS: _____

**EXHIBIT 4 – CERTIFICATION OF DIVIDEND PAYMENT REQUIRED FOR SWISS TAX RECLAIM FILINGS
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD
(ONLY USED FOR LONG FORM NON- US)**

CERTIFICATION OF DIVIDEND PAYMENT

We hereby confirm that:

<Beneficial Owner Name>

<B/O Address#1>

<B/O Address#2>

Was a recipient of a coupon, payable on **APRIL 18, 2013** on a position of:

<ORD Share Amount> shares of **NESTLE**

with the gross dividend rate of CHF 2.05

the payment was distributed as follows:

gross dividend	CHF<Gross Dividend>
less: 35% withholding tax	CHF<35% of Gross>
Net dividend	CHF<65% of Gross>

Certified By

Authorized Signature _____ Date _____
Name

To: Globe Tax as Agent for Citibank, NA
90 Broad Street (16th Floor)
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646

Re: Withholding Certification for Nestle , CUSIP# 641069406

I / We the undersigned _____ (contact name)
authorized representative of _____ (DTC Participant name)
holding shares at _____ (DTC Participant name) _____ (DTC PTS number)
of Nestle Cusip # 641069406 , request that the upcoming cash
dividend payable to holders as of **April 17, 2013** , receive the additional 20% tax reclaim

NAME OF RIC	TAX ID	COMPLETE US ADDRESS (UNDERLYING HOLDER)	# SHARES

***** IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL GINA SERODA AT THE NUMBER ABOVE AND WE WILL SEND YOU THIS EXHIBIT AS AN EXCEL FILE**

We ask that CITIBANK N.A., as depository, apply to the Swiss depository bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at **[SIGNATORY'S TELEPHONE NUMBER]** should you have any questions.

Indemnification

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

CITIBANK N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to CITIBANK N.A. plus any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties. We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement).

Sincerely,

Authorized Signature of Holder or Owner

TEL : _____

Print Name of Signatory

E MAIL: _____

Position of Signatory

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

< Your company letterhead >

EXHIBIT 6 - RIC DISCLOSURE DOCUMENT

To: Globe Tax as Agent for Citibank, NA
90 Broad Street (16th Floor)
New York, New York 10004-2205
Phone: 1-800-628-4646 Fax: 1-800-633-4646

Re: Withholding Certification for Nestle, CUSIP# 641069406

Name and Address of RIC: _____

Questions to be answered by the claimant:

- 1) As of the record date, were you eligible to file a U.S. tax return as a RIC? _____
- 2) Address of the competent Internal Revenue Service Center: _____
- 3) RIC's last United States tax return Form << >>, relating to the year << >> was filed with this office. _____
- 4) RIC's taxpayer Identification Number: _____

Declaration of ownership as of 2013:

	Total	in %	in %
a) Number of share certificates issued by the RIC			
b) Number and percentage of share certificates held directly by investors			
c) Number and percentage of share certificates held directly by U.S. residents			
d) Number and percentage of share certificates held indirectly by investors			
e) Number and percentage of share certificates held indirectly by U.S. residents (e.g., through brokers or other intermediary accounts; please attach an explanation of the basis for treating indirect shareholders as U.S. residents)			
f) Totals			

1) If percentage under b) is less than 50% please also provide information under d) and e)

We ask that CITIBANK N.A., as depositary, apply to the Swiss depositary bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

Indemnification

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

CITIBANK N.A. shall not be liable for failure to secure the refund and shall not be liable for any loss due to foreign exchange fluctuation. Any funds erroneously received shall be immediately returned to CITIBANK N.A. plus any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties. We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement).

Sincerely,

Authorized Signature of Holder or Owner

TEL : _____

Print Name of Signatory

E MAIL: _____

Position of Signatory

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