



Important Notice
The Depository Trust Company

B #:	24813-26
Date:	September 29, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief Country:</u> JAPAN <u>Depository for Un-sponsored DR Program:</u> BNY <u>Securities:</u> See Below <u>CUSIPs:</u> 015509102; 059831107; 114813207; 23380Y107; 25461D100; 465717106; 221298102; 682736103; 654445303; 65412C108; 654101203; 83409K108; 13916V107; 606837102; 879063204; 674228200; 654620202; 576875207; 29279T109; 35959H109; 35959W106; 37961P103; 404508202; 405328105; 40652R107; 44962U107; 471038109; 471100305; 46636X102; 500275102; 989415104; 206517104; 986008100; 984541102; 89240C205; 89153W107; 890141104; 874018203; 87401G106; 87184P109; 869007203; 86563B202; 86563T104; 824667109; 82454Y104; 82455L200; 82444P106; 80287P100; 76118A205; 68620X104; 654802206; 62913J104; 65461N104; 654573104; 654566108; 629050402; 585265101; 606844207; 434143202; 606793404; 65476F104; 65479L108; 898536206 <u>Record Date:</u> September 30, 2026 <u>Payable Date:</u> TBA <u>CA Web Instruction Deadline:</u> October 13, 2026 8:00 PM ET

ISSUE	CUSIP#
ALFRESA HOLDINGS CORPORATION	015509102
BANDAI NAMCO HOLDINGS INC.	059831107
BROTHER INDUSTRIES	114813207
DAI-ICHI LIFE	23380Y107
DISCO	25461D100
ITOCHU	465717106
COSMO ENERGY	221298102
ONO PHARMACEUTICAL CO., LTD.	682736103

NINTENDO	654445303
NIHON KOHDEN CORP.	65412C108
NIFCO	654101203
ALSOK CO LTD	83409K108
CAPCOM	13916V107
MITSUI ENGINEERING AND SHIPBUILDING CO., LTD.	606837102
TEIJIN LTD	879063204
OBAYASHI	674228200
NISSUI CORPORATION	654620202
MATSU ISECURITIES CO LTD	576875207
ENEOS HOLDINGS, INC.	29279T109
FUJIKURA LTD.	35959H109
FUKUOKA FINANCIAL	35959W106
GLORY	37961P103
HACHIJUNI BANK	404508202
HAKUHODO DY HOLDINGS INC.	405328105
HAMAMATSU PHOTONICS K.K.	40652R107
IHI	44962U107
JAPAN AIRLINES	471038109
JAPAN STEEL WORKS	471100305
JVC KENWOOD	46636X102
KOITO MANUFACTURING	500275102
ZENKOKU HOSHO	989415104
YOKOHAMA FINANCIAL GROUP	206517104
YOKOGAWA ELECTRIC CORP	986008100
YAKULT HONSHA CO., LTD.	984541102
TOYOTA TSUSHO	89240C205
TOSHIBA TEC	89153W107
TOMY COMPANY	890141104
TAISEI CORP	874018203
TAIHEIYO CEMENT CORPORATION	87401G106
SYSMEX	87184P109

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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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SURUGA BANK	869007203
SUMITOMO REALTY & DEVELOPMENT	86563B202
SUMITOMO METAL MINING CO., LTD.	86563T104
SHIONOGI & CO., LTD.	824667109
SHIMIZU CORPORATION	82454Y104
SHIMADZU	82455L200
SHIBAURA MACHINE CO., LTD.	82444P106
SANTEN PHARMACEUTICAL	80287P100
RESONA HOLDINGS, INC	76118A205
ORIENTAL LAND	68620X104
NITTO DENKO CORPORATION	654802206
NITERRA CO., LTD.	62913J104
NIPPON SANSEI HOLDINGS CORPORATION	65461N104
NIPPON KAYAKU CO., LTD.	654573104
NIPPON GAS CO., LTD	654566108
NEC CORPORATION	629050402
MEIJI HOLDINGS	585265101
MITSUI KINZOKU CO LTD	606844207
HOCHIKI	434143202
DAIICHI KASEI CHEMICAL INDUSTRIES	606793404
DAIICHI KASEI CHEMICAL INDUSTRIES LTD.	65476F104
DAIICHI KASEI CHEMICAL INDUSTRIES LTD.	65479L108
DAIICHI KASEI CHEMICAL INDUSTRIES LTD.	898536206

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.

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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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JAPANESE issuers have announced a cash dividend and **The Bank of New York Mellon ("BNY")** acts as one of the Depositories for the Depositary Receipt ("DR") programs.

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 ADR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the "Eligibility Matrix". All uncertified holders will receive this dividend net of the full Japanese statutory withholding tax rate of the **15.31500%** with the possibility to reclaim in the long form process.

Japanese dividends with September 2026 Record Dates are outlined in the Dividend Event Matrix below.

NOTE: Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant's responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

DIVIDEND EVENT MATRIX							
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
ALFRESA HOLDINGS CORPORATION	015509102	JP3126340003	Sep 30, 2026	TBD	TBD	1 : 1	TBD
BANDAI NAMCO HOLDINGS INC.	059831107	JP3778630008	Sep 30, 2026	TBD	TBD	2 : 1	TBD
BROTHER INDUSTRIES	114813207	JP3830000000	Sep 30, 2026	TBD	TBD	1 : 2	TBD
DAI-ICHI LIFE	23380Y107	JP3476480003	Sep 30, 2026	TBD	TBD	1 : 2	TBD
DISCO	25461D100	JP3548600000	Sep 30, 2026	TBD	TBD	10 : 1	TBD
ITOCHU	465717106	JP3143600009	Sep 30, 2026	TBD	TBD	1 : 1	TBD
COSMO ENERGY	221298102	JP3298000005	Sep 30, 2026	TBD	TBD	2 : 1	TBD
ONO PHARMACEUTICAL CO., LTD.	682736103	JP3197600004	Sep 30, 2026	TBD	TBD	3 : 1	TBD
NINTENDO	654445303	JP3756600007	Sep 30, 2026	TBD	TBD	4 : 1	TBD
NIHON KOHDEN CORP.	65412C108	JP3706800004	Sep 30, 2026	TBD	TBD	1 : 1	TBD

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
NIFCO	654101203	JP3756200006	Sep 30, 2026	TBD	TBD	2 : 1	TBD
ALSOK CO LTD	83409K108	JP3431900004	Sep 30, 2026	TBD	TBD	1 : 2	TBD
CAPCOM	13916V107	JP3218900003	Sep 30, 2026	TBD	TBD	2 : 1	TBD
MITSUI ENGINEERING AND SHIPBUILDING CO., LTD.	606837102	JP3891600003	Sep 30, 2026	TBD	TBD	1 : 1	TBD
TEIJIN LTD	879063204	JP3544000007	Sep 30, 2026	TBD	TBD	1 : 1	TBD
OBAYASHI	674228200	JP3190000004	Sep 30, 2026	TBD	TBD	1 : 1	TBD
NISSUI CORPORATION	654620202	JP3718800000	Sep 30, 2026	TBD	TBD	1 : 10	TBD
MATSUI SECURITIES CO LTD	576875207	JP3863800003	Sep 30, 2026	TBD	TBD	1 : 2	TBD
ENEOS HOLDINGS, INC.	29279T109	JP3386450005	Sep 30, 2026	TBD	TBD	1 : 2	TBD
FUJIKURA LTD.	35959H109	JP3811000003	Sep 30, 2026	TBD	TBD	2 : 1	TBD
FUKUOKA FINANCIAL	35959W106	JP3805010000	Sep 30, 2026	TBD	TBD	2 : 1	TBD
GLORY	37961P103	JP3274400005	Sep 30, 2026	TBD	TBD	1 : 1	TBD
HACHIJUNI BANK	404508202	JP3769000005	Sep 30, 2026	TBD	TBD	1 : 2	TBD
HAKUHODO DY HOLDINGS INC.	405328105	JP3766550002	Sep 30, 2026	TBD	TBD	1 : 2	TBD
HAMAMATSU PHOTONICS K.K.	40652R107	JP3771800004	Sep 30, 2026	TBD	TBD	2 : 1	TBD
IHI	44962U107	JP3134800006	Sep 30, 2026	TBD	TBD	1 : 1	TBD
JAPAN AIRLINES	471038109	JP3705200008	Sep 30, 2026	TBD	TBD	2 : 1	TBD

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
JAPAN STEEL WORKS	471100305	JP3721400004	Sep 30, 2026	TBD	TBD	2 : 1	TBD
JVC KENWOOD	46636X102	JP3386410009	Sep 30, 2026	TBD	TBD	1 : 4	TBD
KOITO MANUFACTURING	500275102	JP3284600008	Sep 30, 2026	TBD	TBD	1 : 1	TBD
ZENKOKU HOSHO	989415104	JP3429250008	Sep 30, 2026	TBD	TBD	2 : 1	TBD
YOKOHAMA FINANCIAL GROUP	206517104	JP3305990008	Sep 30, 2026	TBD	TBD	1 : 3	TBD
YOKOGAWA ELECTRIC CORP	986008100	JP3955000009	Sep 30, 2026	TBD	TBD	1 : 2	TBD
YAKULT HONSHA CO., LTD.	984541102	JP3931600005	Sep 30, 2026	TBD	TBD	2 : 1	TBD
TOYOTA TSUSHO	89240C205	JP3635000007	Sep 30, 2026	TBD	TBD	2 : 1	TBD
TOSHIBA TEC	89153W107	JP3594000006	Sep 30, 2026	TBD	TBD	2 : 1	TBD
TOMY COMPANY	890141104	JP3630550006	Sep 30, 2026	TBD	TBD	1 : 1	TBD
TAISEI CORP	874018203	JP3443600006	Sep 30, 2026	TBD	TBD	4 : 1	TBD
TAIHEIYO CEMENT CORPORATION	87401G106	JP3449020001	Sep 30, 2026	TBD	TBD	4 : 1	TBD
SYSMEX	87184P109	JP3351100007	Sep 30, 2026	TBD	TBD	1 : 1	TBD
SURUGA BANK	869007203	JP3411000007	Sep 30, 2026	TBD	TBD	1 : 10	TBD
SUMITOMO REALTY & DEVELOPMENT	86563B202	JP3409000001	Sep 30, 2026	TBD	TBD	2 : 1	TBD
SUMITOMO METAL MINING CO., LTD.	86563T104	JP3402600005	Sep 30, 2026	TBD	TBD	4 : 1	TBD
SHIONOGI & CO., LTD.	824667109	JP3347200002	Sep 30, 2026	TBD	TBD	2 : 1	TBD

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
SHIMIZU CORPORATION	82454Y104	JP3358800005	Sep 30, 2026	TBD	TBD	1 : 4	TBD
SHIMADZU	82455L200	JP3357200009	Sep 30, 2026	TBD	TBD	2 : 1	TBD
SHIBAURA MACHINE CO., LTD.	82444P106	JP3592600005	Sep 30, 2026	TBD	TBD	2 : 1	TBD
SANTEN PHARMACEUTICAL	80287P100	JP3336000009	Sep 30, 2026	TBD	TBD	1 : 1	TBD
RESONA HOLDINGS, INC	76118A205	JP3500610005	Sep 30, 2026	TBD	TBD	1 : 2	TBD
ORIENTAL LAND	68620X104	JP3198900007	Sep 30, 2026	TBD	TBD	1 : 1	TBD
NITTO DENKO CORPORATION	654802206	JP3684000007	Sep 30, 2026	TBD	TBD	1 : 1	TBD
NITERRA CO., LTD.	62913J104	JP3738600000	Sep 30, 2026	TBD	TBD	2 : 1	TBD
NIPPON SANSO HOLDINGS CORPORATION	65461N104	JP3711600001	Sep 30, 2026	TBD	TBD	2 : 1	TBD
NIPPON KAYAKU CO., LTD.	654573104	JP3694400007	Sep 30, 2026	TBD	TBD	1 : 1	TBD
NIPPON GAS CO., LTD	654566108	JP3695600001	Sep 30, 2026	TBD	TBD	2 : 1	TBD
NEC CORPORATION	629050402	JP3733000008	Sep 30, 2026	TBD	TBD	2 : 1	TBD
MEIJI HOLDINGS	585265101	JP3918000005	Sep 30, 2026	TBD	TBD	2 : 1	TBD
MITSUI KINZOKU CO LTD	606844207	JP3888400003	Sep 30, 2026	TBD	TBD	5 : 1	TBD
HOCHIKI	434143202	JP3837400005	Sep 30, 2026	TBD	TBD	1 : 1	TBD

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
MITSUBISHI HEAVY INDUSTRIES	606793404	JP39000000005	Sep 30, 2026	TBD	TBD	2 : 1	TBD
NISSAN CHEMICAL INDUSTRIES LTD.	65476F104	JP36708000006	Sep 30, 2026	TBD	TBD	1 : 1	TBD
NITORI HOLDINGS	65479L108	JP37561000008	Sep 30, 2026	TBD	TBD	2 : 1	TBD
TSUGAMI CORPORATION	898536206	JP35318000005	Sep 30, 2026	TBD	TBD	1 : 10	TBD

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (JPY)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	N/A	UP TO \$ 0.01000 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Oct 13, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> N/A
LONG FORM	CHECK OR ACH	UP TO 40,000.00	UP TO \$ 0.01250 PER DR	\$ 125.00000	Jul 30, 2031 5:00 PM ET

The Fees are that of BNY as First Filer. Deadlines are set by GlobeTax Services, Inc.

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, 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, 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, Quick Refund, or Long Form) and any other charges, fees or expenses payable by or due to BNY, 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'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, 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, 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, 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, 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, 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, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. 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 ESPs [Reference Guide](#).

ESP



BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. offer 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.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

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

CONTACT DETAILS

PHONE NUMBER	800-915-3536 (+1 212 747 9100 from outside US)
FAX NUMBER	800-985-3536
GROUP EMAIL	JapanESP@globetax.com
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE

What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, and share position. A tax ID number is required only for U.S. residents.
Do shareholders requesting 15.315% withholding need to disclose information?	No , disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.
Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?	No , brokers must store W-9 and W-8BEN on file in case of an audit.
Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?	No . The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE

Will a certificate of residence (Form 6166) be requested during an audit?	The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.
Who is considered a “large shareholder”?	Individual (non-corporate) investors 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 15.315% 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.
Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?	Central Bank of the UAE, Abu Dhabi Investment Authority, Abu Dhabi Investment Council, International Petroleum Investment Company, Investment Corporation of Abu Dhabi, Mubadala Development Company, Eligible pension funds established in the UAE.

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM

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 & pension declaration letter.
Does the beneficiary's name on the Form 6166 need to match the POA?	Yes , the beneficiary's name on both documents should be identical.

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM

Does the long form process have a minimum position requirement per beneficial owner?	Yes , please call for more details.
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 in good faith.
What if the beneficial owner's name and/or address is not consistent with the other documents?	Please send a letter on participant letterhead explaining the discrepancy and 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 the depositary accept claims filed directly to them by beneficial owners?	The depositary 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 for the long form process?	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.
Is this long form process free of charge?	No . This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE 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. Fees will be charged for this service of up to \$0.0125 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE may be shared with its agents.

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BNY, 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, 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, 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, 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 depositary 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.