

# Copyright

## IMPORTANT LEGAL INFORMATION

The contents of all Service Guides constitute "Procedures" of The Depository Trust Company ("DTC") as defined in the Rules of DTC. If Participants or other authorized users of DTC's services fail to follow these Procedures precisely, DTC shall bear no responsibility for any losses associated with such failures.

From time to time, DTC receives from outside sources notices, other documents, and communications concerning financial assets. Although DTC may make certain of such documents and communications, or extracts therefrom, ("Information") available to Participants and other authorized users, it shall be under no obligation to do so nor, having once or more done so, shall DTC have a continuing obligation to make available Information of a certain type. Information is not independently verified by DTC and is not intended to be a substitute for obtaining advice from an appropriate professional advisor. Therefore, Participants and other authorized users are advised to obtain and monitor Information independently. In addition, nothing contained in Information made available to Participants and other authorized users shall relieve them of their responsibility under DTC's Rules and Procedures or other applicable contractual obligations to check the accuracy, where applicable, of Participant Daily Activity Statements and all other statements and reports received from DTC and to notify DTC of any discrepancies. **DTC DOES NOT REPRESENT THE ACCURACY, ADEQUACY, TIMELINESS, COMPLETENESS, OR FITNESS FOR ANY PARTICULAR PURPOSE OF ANY INFORMATION (AS DEFINED ABOVE) PROVIDED TO PARTICIPANTS AND OTHER AUTHORIZED USERS, WHICH IS PROVIDED AS-IS. DTC SHALL NOT BE LIABLE FOR ANY LOSS RELATED TO SUCH INFORMATION (OR THE ACT OR PROCESS OF PROVIDING SUCH INFORMATION) RESULTING DIRECTLY OR INDIRECTLY FROM MISTAKES, ERRORS, OR OMISSIONS, OTHER THAN THOSE CAUSED DIRECTLY BY GROSS NEGLIGENCE OR WILLFUL MISCONDUCT ON THE PART OF DTC.** Further, such Information is subject to change. Participants and other authorized users should obtain, monitor, and review independently any available documentation relating to their activities and should verify independently information received from DTC.

**DTC SHALL NOT BE LIABLE FOR: (1) ANY LOSS RESULTING DIRECTLY OR INDIRECTLY FROM INTERRUPTIONS, DELAYS, OR DEFECTS ARISING FROM OR RELATED TO ITS SERVICES; AND (2) ANY SPECIAL, CONSEQUENTIAL, EXEMPLARY, INCIDENTAL, OR PUNITIVE DAMAGES.**

The services provided by DTC to its Participants and other authorized users are provided only pursuant to the terms and conditions of the Participants Agreement, which references the Rules and Procedures of DTC, and/or other contractual documents (collectively, the "Contractual Documents"). DTC's obligations to Participants and other authorized users are therefore contractual in nature and are limited solely to those obligations expressly set forth in the Contractual Documents. Participants and other authorized users are obligated to, among other things, follow precisely the procedures outlined in the Contractual Documents and provide DTC with complete and accurate information. In accepting financial assets from Participants and/or providing services to other authorized users, DTC relies, among other things, upon the duty of Participants and other authorized users to exercise diligence in all aspects of each transaction processed through DTC.

Participants and other authorized users expressly acknowledge that the services provided by DTC are ministerial in nature. Moreover, as further reflected by DTC's fee structure (which typically bears no relationship to the dollar value of any given transaction), DTC does not accept any risk of loss to Participants, other authorized users and possible third party beneficiaries with respect to transactions being processed by DTC.

Copyright © 1999 - 2007 by The Depository Trust Company ("DTC"). All rights reserved. This work (including, without limitation, all text, images, logos, compilation and design) is copyrighted, is proprietary, and is intended for the exclusive use of DTC's Participants and other authorized users of DTC's services. If this work is received in any electronic medium, authorized users of this work are permitted the limited right to make reproductions and transmissions necessary for downloading and

storage of this work on the users' computers. Such users are also permitted to print one or more paper copies from the electronic version for their own use. Other than to this limited extent, no part of this work (including any paper copies thereof or print versions thereof) may be altered, reproduced or distributed (including by transmission) in any form or by any means, or stored in any information storage and retrieval system, without DTC's prior written permission.

The contents of the Service Guides are updated in different formats on a periodic basis. Participants and other authorized users of the Service Guides will find the most current version of the Service Guides, as well as DTC Important Notices which address the contents of the Service Guides, on DTC's internet site, <https://login.dtcc.com/dtccorg>. DTC shall bear no responsibility for any losses associated with the failure of Participants or other authorized users to follow DTC's most current Service Guides and/or Important Notices. Participants or other authorized users may direct inquiries about the Service Guides, as well as requests for additional copies, to the Customer Training and Information Services Department, The Depository Trust Company, 55 Water Street, 27th Floor, New York, NY 10041-0099, USA; fax number: (212) 855-2283; e-mail address: [training\\_administrator@dtcc.com](mailto:training_administrator@dtcc.com).

# TAXI

## Introduction

### Overview

The Foreign Tax Withholding Information System (TAXI) provides TaxInfo documents with country-specific tax treaty information, statutory tax rates, beneficial owner definitions, documentation and tax relief procedures.

### When to Use

Use TaxInfo when you are receiving dividends or interest involving foreign securities eligible for TaxRelief. It allows you to view important foreign tax withholding information before making decisions regarding elections for withholding tax relief. You can use TaxInfo to determine the proper amount of taxes to be withheld on your customer's ("beneficial owner's") dividend distribution. (A beneficial owner is the person or entity that owns and is entitled to all distributions and underlying rights in relation to a security.)

TaxInfo is available 24 hours on business days.

### Associated Products

The TAXI function is used in association with the Elective Dividend Service.

---

## List of Procedures:

---

### Viewing a TaxInfo Document

1 Type TAXI on the Enter Function Prompt screen and press ENTER.

*Result-* The Disclaimer screen appears.

2 Press ENTER to page through the legal information.

*Result-* The list of available TaxInfo documents appears.

3 In the SEL field, position your cursor to the left of the country whose information you want to view, key in S (to select that country) and press ENTER.

*Result-* The appropriate document appears.

---

## List of Screens:

---

### Foreign Tax Withholding Information Screen

The Foreign Tax Withholding Information screen allows you to specify the country for which you want to view foreign tax withholding information.

## Sample Screen

```

MENU          HELP

QAAT          THE DEPOSITORY TRUST COMPANY DATE: MM/DD/YYYY
00002199-99   FOREIGN TAX WITHHOLDING INFORMATION TIME: HH:MM:SS
              COUNTRY BOOKS
=====

SEL COUNTRY BOOK
-----
- CANADA
- FINLAND
- FRANCE
- GERMANY, FEDERAL REPUBLIC OF
- INDONESIA
- JAPAN
- KOREA, REPUBLIC OF
- NETHERLANDS
- NORWAY
- PUERTO RICO

'S' = SELECT                                     NO MORE.
=====
ENTER:PROCESS PF6/18:PREVIOUS  PF8/20:END FUNCTION PF9/21:SIGNOFF
              PF10/22:BACKWARD PF11/23:FORWARD

```

## Field Descriptions

This field	Allows you to
Menu Bar	Return to the service menu, access help for this screen, or access related functions, if listed. Click below the desired option and press ENTER.  <i>Note-</i> If you do not use a mouse, press HOME, press TAB until your cursor is below the desired option, then press ENTER.
Country Book	View the list of countries for which TaxInfo documents are on file.
SEL	Select the country whose TaxInfo document you want to view.