



<b>B #:</b>	9949-18
<b>Date:</b>	December 18, 2018
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: Netherlands <b>NXP Semiconductors</b> CUSIP: N6596X109 <b><u>Record Date:</u></b> 12/14/2018 <b><u>Payable Date:</u></b> 01/07/2019 <b><u>CA Web Instruction Deadline</u></b> : 01/02/2019 8:00 P.M. E.T. <b><u>Quick Refund Cut-off:</u></b> 02/15/2019 08:00 PM E.T.

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.*

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Non-Confidential

**NXP SEMICONDUCTORS N.V.** has announced a dividend of \$0.25 per share to shareholders of record on December 14, 2018.

Participants can use DTC’s Corporate Actions Web (CA Web) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC.

On pay date, all U.S. Pensions and IRAs will have the opportunity to receive their full treaty benefits as outlined in the “ELIGIBILITY MATRIX – RELIEF AT SOURCE”. All non-U.S. holders and uncertified holders will receive this dividend net of the full Dutch statutory withholding tax of 15% with the possibility to reclaim as outlined in the “ELIGIBILITY MATRIX – QUICK REFUND/LONG FORM”.

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<b>DIVIDEND EVENT DETAILS</b>	
<b>COUNTRY OF ISSUANCE</b>	NETHERLANDS
<b>ISSUE</b>	NXP SEMICONDUCTORS N.V.
<b>CUSIP#</b>	N6596X109
<b>UNDERLYING ISIN</b>	NL0009538784
<b>TRANSFER AGENT</b>	AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC
<b>RECORD DATE</b>	DECEMBER 14, 2018
<b>PAY DATE</b>	JANUARY 7, 2019
<b>GROSS RATE</b>	\$0.25
<b>STATUTORY WITHHOLDING RATE</b>	15%

**IMPORTANT EVENT CHANGES:**

**RELIEF AT SOURCE PROCESS OFFERED**

AS OUTLINED IN THE FEES & DEADLINES TABLE AND THE ELIGIBILITY MATRIX – RELIEF AT SOURCE, RELIEF AT SOURCE BENEFITS ARE NOW OFFERED FOR NXP. PLEASE REVIEW THE NOTICE FOR ELIGIBILITY, REQUIREMENTS, AND DEADLINES. **VALID SCANS OF DOCUMENTATION MUST BE SENT TO [DUTCHESP@GLOBETAX.COM](mailto:DUTCHESP@GLOBETAX.COM) BY JANUARY 2, 2019 AT 5PM EST IF ORIGINALS WILL NOT BE RECEIVED BY THEN.**

**QUICK REFUND CHANGES**

BENEFICIARIES CONSIDERED ELIGIBLE ARE THOSE WITH SHARE POSITIONS OF 5,000 SHARES OR MORE AND ASSIGNED DUTCH TAX ID #s AT THE TIME OF ESP SUBMISSION. UPON QUICK REFUND SUBMISSION, ESP WILL ADVISE BROKERS WHICH BENEFICIARIES WILL BE FILED VIA QUICK REFUND AND WHICH WILL BE MOVED TO LONG FORM.

BROKERS SHOULD MAKE OR REVISE THEIR CA WEB ELECTION BY THE CA WEB QUICK REFUND DEADLINE TO REFLECT THE CONFIRMED ESP QUICK REFUND SUBMISSION. THE CA WEB QUICK REFUND DEADLINE WILL BE THE ESP QUICK REFUND DEADLINE + 1 WEEK.

<b>FEES &amp; DEADLINES</b>					
<b>FILING METHOD</b>	<b>BATCH</b>	<b>PAYMENT METHOD</b>	<b>TAX RELIEF FEE</b>	<b>MINIMUM FEE PER BENEFICIAL OWNER</b>	<b>FINAL SUBMISSION DEADLINE (ESP, CA WEB, &amp; DOCUMENTATION)</b>
<b>RELIEF AT SOURCE</b>	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.004125 PER SHARE	\$0	<b>CA WEB/ESP ELECTION DEADLINE:</b> JANUARY 2, 2019 8:00 P.M. EST
					<b>DOCUMENTATION DEADLINE:</b> JANUARY 2, 2019 5:00 P.M. EST
<b>QUICK REFUND</b>	PRIMARY LONG FORM BATCH	VIA DTC	UP TO \$0.0055 PER SHARE	\$25.00	<b>ESP ELECTION DEADLINE:</b> FEBRUARY 8, 2019 8:00 P.M. EST
					<b>CA WEB ELECTION DEADLINE:</b> FEBRUARY 15, 2019 8:00 P.M. EST
<b>LONG FORM</b>	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.0055 PER SHARE	\$25.00	OCTOBER 31, 2024 8:00 P.M. EST

## ELIGIBILITY MATRIX – RELIEF AT SOURCE

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>EXEMPT - 0%</b>	15%	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a)	<ol style="list-style-type: none"> <li>1. <a href="#">APPENDIX A</a></li> <li>2. ORIGINAL <b>2018</b> TAX YEAR 6166</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. N/A</li> </ol>

\*NOTE: All documents listed in [BLUE font](#) are generated by GlobeTax’s ESP website after submission of beneficial owner data

**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.**

## ELIGIBILITY MATRIX – QUICK REFUND/LONG FORM


RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE 15%	0%	NON-TREATY COUNTRIES	NONE	N/A
FAVORABLE 10%	5%	AZERBAIJAN, BAHRAIN, CZECH REPUBLIC, CHINA, GHANA, HONG KONG, INDONESIA, JAPAN, KUWAIT, OMAN, PORTUGAL, QATAR, SAUDI ARABIA, SLOVAK REPUBLIC, SOUTH AFRICA, TAIWAN, UNITED ARAB EMIRATES, UNITED KINGDOM, VENEZUELA	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)</li> <li>2. CERTIFICATE OF RESIDENCY (COR)^</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. N/A</li> </ol>
EXEMPT 0%	15%	U.S. ARTICLE 36 - CHARITIES under 501(c)(3), 509(a)(1), 509(a)(2), 509(a)(3), 17-(b)	1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)	1. YES – DTC PARTICIPANT
EXEMPT 0%	15%	U.S. ARTICLE 35 - PENSIONS and IRAs under 401(a), 401(k), 457(b), 403(b), 408, 408(a)	1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)	1. YES – DTC PARTICIPANT
EXEMPT 0% (FOREIGN TAX EXEMPT)	15%	ANY ENTITY DOMICILED IN A COUNTRY IN WHICH IT IS NOT SUBJECT TO TAX ON PROFITS, AS LONG AS THAT STATE HAS AN EXCHANGE OF TAX INFORMATION AGREEMENT IN PLACE WITH THE NETHERLANDS, & THAT ENTITY WOULD NOT BE SUBJECT TO PROFITS TAX IN THE NETHERLANDS IF IT WERE BASED THEREIN.	<ol style="list-style-type: none"> <li>1. ESP SUBMISSION <b>OR</b> COVER LETTER (EXHIBIT A)</li> <li>2. CERTIFICATE OF RESIDENCY (COR)^</li> <li>3. ARTICLES OF ASSOCIATION, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN^</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. N/A</li> <li>3. N/A</li> </ol>

\*NOTE: All documents listed in **BLUE font** are generated by GlobeTax's ESP website after submission of beneficial owner data

**^NOTE: These documents are to be kept on file in case of DTA request. They are not required to be sent to GlobeTax upon ESP submission or filing. GlobeTax will request these documents from you if they are requested by the DTA. Scans will suffice. COR is valid within 2 years from tax year.**

DESCRIPTION OF VARIOUS DOCUMENTATION	
DOCUMENT NAME	DESCRIPTION
<b>APPENDIX A (COVER LETTER)</b>	A listing of the beneficial owner's details, taxpayer ID numbers, number of shares, and entity type (charity or pension). The cover letter is provided to American Stock Transfer & Trust Company, LLC by the participant, either through ESP submission or through traditional hard copy reclaim cover letter.
<b>IRS FORM 6166</b>	<a href="https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-us-tax-residency">https://www.irs.gov/individuals/international-taxpayers/form-6166-certification-of-us-tax-residency</a>
<b>ARTICLES OF ASSOCIATION</b>	A document specifying the regulations for the operations of a legal entity. The articles of association define the entity's purpose, organizational structure, and how financial records are maintained.
<b>CERTIFICATE OF RESIDENCY (COR)</b>	Issued by the Beneficial Owner's local tax office, stating the name, taxpayer identification number, and the address of the Beneficial Owner.

CONTACT DETAILS	
<b>PRIMARY CONTACT</b>	JOFFIE SAM
<b>PHONE</b>	1-212-747-9100
<b>FAX</b>	1-212-747-0029
<b>EMAIL ADDRESS</b>	JOFFIE_SAM@GLOBETAX.COM
<b>GROUP EMAIL</b>	DUTCHESP@GLOBETAX.COM
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004
<b>ADDITIONAL CONTACTS</b>	SHERELLE ISAACS



powered by **GLOBETAX**

**GlobeTax offers ESP, 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 document on letterhead, sign, and mail to GlobeTax.**

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

<https://ESP.GlobeTax.com>

**Please contact [support@globetax.com](mailto:support@globetax.com) at 212-747-9100 if you have any questions about this process.**

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>WILL I RECEIVE A DECLARATION IN LIEU OF DIVIDEND NOTE (“DLD” or “CERT”) FOR MY ARTICLE 35 PENSIONS OR ARTICLE 36 CHARITIES?</b>	<b>NO</b> , ALL DECLARATION IN LIEU OF DIVIDEND NOTES ARE MAINTAINED BY GLOBETAX, TO BE RELEASED ONLY UPON WRITTEN REQUEST BY THE PARTICIPANT.
<b>AM I REQUIRED TO FILE THROUGH ESP?</b>	<b>NO</b> , YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
<b>IS THERE ANY CASE IN WHICH A U.S. RESIDENT 401(a), 401(K), 457(b), 403(b), IRA, ROTH IRA, EMPLOYEE PENSION PLAN OR SIMPLE RETIREMENT ACCOUNT WOULD NOT QUALIFY FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION?</b>	<b>YES</b> , FOR INSTANCE, THESE ACCOUNT TYPES <b>WILL NOT</b> BE CONSIDERED ELIGIBLE FOR TREATY BENEFITS UNDER ARTICLE 35 OF THE TREATY BETWEEN THE U.S. AND THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION IN ANY TAXABLE YEAR IF <b>LESS THAN 70%</b> OF THE TOTAL AMOUNT OF WITHDRAWALS FROM SUCH U.S. TRUST DURING THAT YEAR IS USED TO PROVIDE PENSION, RETIREMENT OR OTHER EMPLOYEE BENEFITS AS MEANT IN ARTICLE 35 OF THE ABOVE MENTIONED TREATY.
<b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?</b>	GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO HELD THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID.
<b>IS THERE A POSSIBILITY OF AUDIT BY THE LOCAL TAX AUTHORITY?</b>	<b>YES</b> , THE DTA RESERVES THE RIGHT TO REQUEST FURTHER INFORMATION AND DOCUMENTATION REGARDING SUBMITTED CLAIMS.

### AT SOURCE QUESTIONS

<b>ONCE I SUBMIT A RELIEF AT SOURCE CLAIM, HOW LONG WILL IT TAKE TO BE PAID?</b>	RELIEF AT SOURCE CLAIMS ARE PAID ON PAY DATE THROUGH DTCC.
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE RELIEF AT SOURCE PROCESS?</b>	<b>YES</b> .
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO AMERICAN STOCK TRANSFER &amp; TRUST COMPANY, LLC IN ORDER TO PARTICIPATE IN THE RELIEF AT SOURCE PROCESS?</b>	<b>YES</b> , IN ADDITION TO SUBMISSION OF THE CLIENT LISTING, YOU MUST PROVIDE AN IRS FORM 6166 FOR CURRENT TAX YEAR (2018).
<b>MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE RELIEF AT SOURCE DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?</b>	<b>YES</b> , YOU MAY EITHER PARTICIPATE IN THE QUICK REFUND OR ON-GOING LONG FORM PROCESSES, WITHIN THE STATUTE OF LIMITATIONS.

### QUICK REFUND QUESTIONS

<p><b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b></p>	<p><b>YES.</b></p>
<p><b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX IN ORDER TO PARTICIPATE IN THE QUICK REFUND PROCESS?</b></p>	<p>ARTICLE 35 U.S. PENSION &amp; IRAS AND ARTICLE 36 U.S. CHARITABLE ENTITIES MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.</p> <p>NON-U.S. EXEMPT ENTITIES MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND COR, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN UPON REQUEST.</p> <p>NON-US ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND THE COR UPON REQUEST.</p>
<p><b>DOES THE QUICK REFUND PROCESS HAVE A MINIMUM POSITION PER BENEFICIAL OWNER REQUIREMENT?</b></p>	<p>ANY CLAIM FOR BENEFICIAL OWNERS HOLDING LESS THAN 5,000 DRS WILL BE AUTOMATICALLY HELD AND SUBSEQUENTLY FILED VIA THE TRADITIONAL LONG FORM PROCESS. THEY WILL NOT BE PAID VIA DTC.</p>

**LONG FORM QUESTIONS**

<p><b>WILL I BE PAID THROUGH DTC?</b></p>	<p><b>NO, YOU WILL BE PAID BY CHECK OR ACH.</b></p>
<p><b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX IN ORDER TO PARTICIPATE?</b></p>	<p>ARTICLE 35 U.S. PENSION &amp; IRAS AND ARTICLE 36 U.S. CHARITABLE ENTITIES MUST ONLY PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP.</p> <p>NON-U.S. EXEMPT ENTITIES MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND COR, TRUST DEED, ANNUAL ACCOUNT, AND/OR PENSION PLAN UPON REQUEST.</p> <p>NON-US ENTITIES CLAIMING THE FAVORABLE RATE MUST PROVIDE THE BENEFICIAL OWNER BREAKDOWN VIA ESP AND THE COR UPON REQUEST.</p>
<p><b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER? WHAT WILL THE FEE BE IF A BENEFICIAL OWNER'S CLAIM IS FOR LESS THAN \$50?</b></p>	<p><b>NO, ALL CLAIMS WILL BE PROCESSED THOUGH THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER. GLOBETAX WAIVES THE \$25 MINIMUM ON AN EXCEPTIONAL BASIS IN FAVOR OF A SPLIT OF THE RECLAIMED FUNDS (50/50) FOR ANY BENEFICIAL OWNER RECLAIMING LESS THAN \$50.</b></p>



# FORMS AND ATTACHMENTS

*\*Double click on respective icon to view attachment.*

## APPENDIX A – COVER LETTER

*\*\* For Non-ESP users ONLY*



APPENDIX A  
fillable.pdf

## APPENDIX A – EXCEL BREAKDOWN

*\*\* For Non-ESP users ONLY*



Microsoft Excel  
Worksheet