



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	10800-19
<b>Date:</b>	3/26/2019
<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>TaxRelief</u></b> – Country: SWEDEN TELIA COMPANY <b>CUSIP</b> : 87960M205 <b><u>Record Date</u></b> : 4/12/2019 <b><u>Payable Date</u></b> : 5/02/2019 <b><u>CA Web Instruction Deadline</u></b> : 4/17/2019 8:00 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 before certifying their instructions over 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 over the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax at +1-212-747-9100.

**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.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The 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](http://www.dtcc.com/subscription_form.php).

Non-Confidential





**TELIA COMPANY** has announced a cash dividend and BNY Mellon acts as one of the Depositories for the Depositary Receipt (“DR”) program.

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. By electing, Participants agree to the **Agreements, Fees, Representations and Indemnification** below.

On DR pay date, all holders will have the opportunity to receive their full treaty benefits as outlined in the “Eligibility Matrix.” All other holders will receive this dividend net of the full Swedish statutory withholding tax of 30% with the possibility to reclaim.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
ISSUE	TELIA COMPANY
CUSIP#	87960M205
UNDERLYING ISIN	SE0000667925
DEPOSITARY	MULTIPLE
DR RECORD DATE	APRIL 12, 2019
ORD PAY DATE	APRIL 17, 2019
DR PAY DATE	MAY 02, 2019
RATIO (DR to ORD)	1:2
ORD RATE	1.18 SEK
STATUTORY WITHHOLDING RATE	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

#### PLEASE NOTE:

- **IN LIGHT OF THE US GOVERNMENT SHUTDOWN IN EARLY 2019, 6166’s FOR 2018 MAY BE ACCEPTED WITH A COPY OF AN 8802 APPLICATION FORM FOR A 2019 6166. ONCE AVAILABLE, 2019 6166’s ARE REQUIRED TO BE SENT AT THE EARLIEST POSSIBLE DATE AND NO LATER THAN AUGUST 01, 2019.**
- **NON-US BENEFICIAL OWNERS APPLYING FOR TREATY RATES NO LONGER NEED TO PROVIDE SUPPORTING DOCUMENTATION.**

## \*FEES & DEADLINES\*

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE – FAVORABLE	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.005 PER DR	\$0	APRIL 17, 2019 8:00 P.M. EST
RELIEF AT SOURCE – EXEMPT	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0075 PER DR	\$0	APRIL 17, 2019 8:00 P.M. EST
QUICK REFUND	POST-RAS PROCESS; ONGOING THROUGH DEADLINE	VIA CHECK OR ACH	UP TO \$0.01 PER DR	\$25.00	MAY 20, 2019
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.01 PER DR	\$25.00	OCTOBER 31, 2024

\*The Fees are that of The Bank of New York Mellon 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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank 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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank of up to \$0.0075 per Depository Receipt for Relief at Source, or up to \$0.01 per Depository Receipt for Quick Refund and Long Form (with a minimum of \$25) and any other charges, fees or expenses payable by or due to BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank or its agents, including any 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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank'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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank may be shared with its agents and affiliates.

We hereby agree that 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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank 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 that 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.

We will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank shall not be liable for the failure to secure any tax relief. We expressly agree that BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank 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.

## ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE –30%	0%	ALL ENTITIES RESIDENT IN:	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE – 25%	5%	ALL ENTITIES RESIDENT IN:	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740 ( <u>LONG FORM ONLY</u> ) 3. CERTIFICATE OF RESIDENCY ( <u>LONG FORM ONLY</u> )	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 22.5%	7.5%	ALL ENTITIES RESIDENT IN:	JAMAICA	1. COVER LETTER 2. SKV 3740 ( <u>LONG FORM ONLY</u> ) 3. CERTIFICATE OF RESIDENCY ( <u>LONG FORM ONLY</u> )	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 20%	10%	ALL ENTITIES RESIDENT IN:	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740 ( <u>LONG FORM ONLY</u> ) 3. CERTIFICATE OF RESIDENCY ( <u>LONG FORM ONLY</u> )	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 15%	15%	TAXABLE ENTITIES RESIDENT IN:	UNITED STATES	1. COVER LETTER 2. SKV 3740 ( <u>LONG FORM ONLY</u> ) 3. IRS FORM 6166 ( <u>LONG FORM ONLY</u> )	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 15%	15%	ALL ENTITIES RESIDENT IN:	ALBANIA, ARGENTINA, ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA (NON-PENSION), CROATIA, CYPRUS, DENMARK, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GEORGIA, HUNGARY, ICELAND, INDONESIA, IRELAND (REPUBLIC OF), ISRAEL, ITALY, KAZAKHSTAN, SOUTH KOREA (REPUBLIC OF), KOSOVO, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORWAY, PHILIPPINES (THE), POLAND, RUSSIA, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA, SWITZERLAND (NON-PENSION)*, VIETNAM, AND ZAMBIA	1. COVER LETTER 2. SKV 3740 ( <u>LONG FORM ONLY</u> ) 3. CERTIFICATE OF RESIDENCY ( <u>LONG FORM ONLY</u> )	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 10%	20%	ALL ENTITIES RESIDENT IN:	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECHIA, CHINA (NOT HONG KONG), INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN, UKRAINE, AND VENEZUELA	1. COVER LETTER 2. SKV 3740 ( <u>LONG FORM ONLY</u> ) 3. CERTIFICATE OF RESIDENCY ( <u>LONG FORM ONLY</u> )	1. YES – DTC PARTICIPANT 2. YES 3. YES

<b>FAVORABLE – 5%</b>	<b>25%</b>	ALL ENTITIES RESIDENT IN:	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740 (<b>LONG FORM ONLY</b>)</li> <li>3. CERTIFICATE OF RESIDENCY (<b>LONG FORM ONLY</b>)</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES</li> <li>3. YES</li> </ol>
<b>EXEMPT U.S. – 0%</b>	<b>30%</b>	PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B):	UNITED STATES	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. U.S. PENSION ATTESTATION</li> <li>4. IRS FORM 6166</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES</li> <li>3. YES</li> <li>4. YES</li> </ol>
<b>EXEMPT NON-U.S. – 0%</b>	<b>30%</b>	PENSIONS:	CANADA (SEE DOCUMENTATION REQUIREMENT IN NEXT SECTION), SWITZERLAND, AND GREECE	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATE OF RESIDENCY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES</li> <li>3. YES</li> </ol>

**\*NOTE: ALL DOCUMENTS LISTED IN BLUE FONT ARE GENERATED BY GLOBETAX'S ESP WEBSITE AFTER SUBMISSION OF BENEFICIAL OWNER DATA**

**\*\* ALL LONG FORM FILINGS REQUIRE A CERTIFICATE OF DIVIDEND PAYMENT AND POWER OF ATTORNEY(S) IN ADDITION TO THE DOCUMENTATION LISTED ABOVE.**

**^ A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY**

**\* SWISS INDIVIDUALS AND COMPANIES QUALIFY FOR 15% REFUND. CONTACT GLOBETAX FOR FURTHER DETAILS.**

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT(S)
<b>COVER LETTER (APPENDIX A)</b>	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES THE DEPOSITARY / GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
<b>SKV 3740</b>	CLAIM FOR REPAYMENT OF SWEDISH TAX ON DIVIDENDS FORM. THIS FORM NEEDS TO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE FOR NON-U.S. ENTITIES.	ORIGINAL	BENEFICIAL OWNER <b>OR</b> DTC PARTICIPANT AND CERTIFIED BY LOCAL TAX OFFICE
<b>U.S. PENSION ATTESTATION (APPENDIX B)</b>	ATTESTATION FOR U.S. PENSIONS	ORIGINAL	DTC PARTICIPANT
<b>IRS FORM 6166</b>	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT. <b>EXEMPTION:</b> IRS FORM 6166 MUST CERTIFY THAT THE TAXPAYER IS (1) A RESIDENT OF THE U.S. FOR PURPOSES OF U.S. TAXATION AND (2) TAX EXEMPT FROM U.S. TAXATION, SPECIFICALLY, UNDER SECTIONS 401(A) & 501 (A) <b>OR</b> 457 (G) & 457 (B) OF THE U.S. INTERNAL REVENUE CODE.	ORIGINAL / COPY	IRS REPRESENTATIVE
<b>CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS)</b>	ISSUED BY THE BENEFICIAL OWNER'S LOCAL CANADIAN REVENUE OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. ADDITIONALLY, THE CERTIFICATE OF RESIDENCE ("COR") MUST CITE THE PROVISIONS OF THE EXISTING AGREEMENT WITHIN THE MEANING OF THE CANADA/SWEDEN TAX CONVENTION, <b>INCLUDING ARTICLE 10 PARAGRAPH 8 FOR TAX YEAR OF THE DIVIDEND PAYMENT.</b>	ORIGINAL	CANADA REVENUE AGENCY REPRESENTATIVE
<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. A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY	ORIGINAL	LOCAL TAX OFFICE
<b>PARTNERSHIP SHAREHOLDER ALLOCATION</b>	PROVIDES A BREAKDOWN OF TOTAL NUMBER OF PARTNERS IN THE PARTNERSHIP. REQUIRED IN ORDER TO DETERMINE THE PERCENTAGE OF U.S. PARTNERS IN THE PARTNERSHIP.	COPY	BENEFICIAL OWNER / DTC PARTICIPANT
<b>CERTIFICATION OF DIVIDEND PAYMENT ("CODP") (LONG FORM ONLY)</b>	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON DTC PARTICIPANT'S COMPANY LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
<b>POWER OF ATTORNEY (LONG FORM ONLY)</b>	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM SKV 3740 FORM. (A.) FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND (B.) FROM THE DTC PARTICIPANT TO DEPOSITARY / GLOBETAX.	COPY	BENEFICIAL OWNER <b>AND</b> DTC PARTICIPANT

## CONTACT DETAILS

PRIMARY CONTACT	NICOLE BRODIE
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	<a href="mailto:NICOLE_BRODIE@GLOBETAX.COM">NICOLE_BRODIE@GLOBETAX.COM</a>
GROUP EMAIL	<a href="mailto:SWEDENESP@GLOBETAX.COM">SWEDENESP@GLOBETAX.COM</a>
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	NATALIA ANTROPOVA <a href="mailto:NATALIA_ANTROPOVA@GLOBETAX.COM">NATALIA_ANTROPOVA@GLOBETAX.COM</a>

# ESP

powered by **GLOBETAX**

BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank 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 document on letterhead, sign, and mail them 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

<p><b>AM I REQUIRED TO FILE THROUGH ESP?</b></p>	<p><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.</p>
<p><b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</b></p>	<p><b>NO</b>, GLOBETAX ONLY ACCEPTS 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.</p>
<p><b>IS THE PROCESS FOR TAX RELIEF OFFERED BY THE DEPOSITARY BANKS AN OPTIONAL PROCESS?</b></p>	<p><b>YES</b>, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.</p>
<p><b>ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?</b></p>	<p><b>YES</b>, WITH A TREASURY DETERMINATION LETTER.</p>
<p><b>DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?</b></p>	<p><b>YES</b>, THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.</p>
<p><b>MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?</b></p>	<p><b>YES</b>, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.</p>
<p><b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</b></p>	<p><b>YES</b>, ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION LISTED IN THE ELIGIBILITY MATRIX IN HARDCOPY FORM.</p>
<p><b>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?</b></p>	<p>IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.</p>



## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE QUESTIONS

<b>ONCE I SUBMIT AN AT SOURCE CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?</b>	PAYMENT WILL BE MADE ON DR PAY DATE.
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE AT SOURCE PROCESS?</b>	<b>YES.</b>
<b>DOES THE AT SOURCE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b>
<b>WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?</b>	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.
<b>WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT OR FAVORABLE ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO GLOBETAX BY THE DEADLINE INDICATED IN THE “CHARGES &amp; DEADLINES” SECTION?</b>	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE CATEGORY. YOU WILL HAVE AN OPPORTUNITY TO FILE THROUGH THE NON – DTC QUICK REFUND AND LONG FORM PROCESSES IF THIS TRANSPIRES. DTCC MAY IMPOSE A FEE TO ENABLE THE MOVEMENT OF SHARES BACK TO THE 30% RATE.
<b>IS THIS PROCESS FREE OF CHARGE?</b>	<b>NO.</b> THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON, CITIBANK, J.P. MORGAN, AND DEUTSCHE BANK 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 \$0.0075 PER DEPOSITARY RECEIPT WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON, CITIBANK, J.P. MORGAN, AND DEUTSCHE BANK OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON, CITIBANK, J.P. MORGAN, AND DEUTSCHE BANK MAY BE SHARED WITH ITS AGENTS.

### QUICK REFUND / LONG FORM QUESTIONS

<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b>	<b>NO,</b> YOU WILL BE PAID BY CHECK.
<b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b> THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FORM CLAIMS WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
<b>IS THIS PROCESS FREE OF CHARGE?</b>	<b>NO.</b> QUICK REFUND / LONG FORM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. BNY MELLON, CITIBANK, J.P. MORGAN, AND DEUTSCHE BANK 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 \$0.01 FOR QUICK REFUND AND UP TO 0.01 FOR LONG FORM PER DEPOSITARY RECEIPT WITH A MINIMUM OF \$25, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON, CITIBANK, J.P. MORGAN, AND DEUTSCHE BANK OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON, CITIBANK, J.P. MORGAN, AND DEUTSCHE BANK MAY BE SHARED WITH ITS AGENTS.





**Warning and Disclaimer:**

BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank 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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank and its 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 herefrom. BNY Mellon, Citibank, J.P. Morgan, and Deutsche Bank and its 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 Mellon, Citibank, J.P. Morgan, and Deutsche Bank nor its 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 depository 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.

## FORMS AND ATTACHMENTS

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

APPENDIX A – COVER LETTER <i>**For Non-ESP users ONLY</i>	EXCEL BREAKDOWN <i>**For Non-ESP users ONLY</i>	POWER OF ATTORNEY	APPENDIX B—ATTESTATION FOR US PENSION
 APPENDIX A.pdf	 EXCEL BREAKDOWN.xlsx	 Power of Attorney.pdf	 APPENDIX B.pdf