



Important Notice
The Depository Trust Company

B #:	0567-15
Date:	April 2, 2015
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> 04/21/2015 <u>Payable Date:</u> 05/29/2015 <u>CA Web Instruction Deadline :</u> 04/29/2015 8:00 P.M.

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 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 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.

Non-Confidential



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

Participants can use DTC's CA Web Instructions to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of CA Web will permit entitlement amounts to be paid through DTC. By electing, Participants agree to the Agreements, Representations and Indemnification below.

On DR Pay Date, all U.S. holders will have the opportunity to receive their full treaty benefits as outlined in the "Relief-At-Source ("CA Web") 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 a portion or the entirety of that 35% withheld under their country of residence's treaty with Switzerland. Please note that this notice only contains detailed instruction for U.S. holders.

PLEASE NOTE NEW SWISS FEDERAL TAX ADMINISTRATION REQUIREMENT FOR 81-100 GROUP PENSION TRUSTS OUTLINED IN THIS NOTICE.

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 FILING FOR RECLAIM, 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 INCLUDING BORROWING, LENDING, AND CASH FLOW ANALYSIS OF ANY HEDGING TRANSACTIONS USING FINANCIAL DERIVATIVES. SHOULD A BENEFICIARY BE PLACED UNDER AUDIT, THEY WILL RECEIVE THE DIVIDEND LESS 35% WITHHOLDING TAX ON DR PAY DATE.

DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWITZERLAND
ISSUE	NESTLE S.A.
CUSIP#	641069406
DEPOSITARY	CITIBANK N.A.
DR RECORD DATE	APRIL 21, 2015
DR PAY DATE	MAY 29, 2015
DR GROSS DIVIDEND RATE	\$ TBA
ORD GROSS DIVIDEND RATE	CHF 2.20
RATIO	1 ORD : 1 DR
STATUTORY WHT RATE	35%

CHARGES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	DEPOSITARY SERVICE CHARGE	MINIMUM SERVICE CHARGE PER	FINAL SUBMISSION DEADLINE (ALL TIMES EST)
RELIEF AT SOURCE – U.S. Individuals.	PAYMENT ON DR PAY DATE	VIA DTC	\$0.0050 per Depository Receipt	\$0	APRIL 29, 2015 @ 5PM
RELIEF AT SOURCE – U.S. Transparent Entities, U.S. RICS, U.S. Corps, U.S. Other Entities, U.S. Pensions.	PAYMENT ON DR PAY DATE	VIA DTC	\$0.0075 per Depository Receipt ("DR")	\$0	APRIL 29, 2015 @ 5PM
LONG FORM: <u>U.S.</u> BENEFICIARIES	POST-AT SOURCE PROCESS; ANNUAL BATCHES	CHECK	\$0.01 per Depository Receipt ("DR")	\$25.00	DECEMBER 1, 2018
LONG FORM: <u>NON-U.S.</u> BENEFICIARIES	POST-AT SOURCE PROCESS; ONGOING	CHECK	\$0.01 per Depository Receipt ("DR")	\$25.00	DECEMBER 1, 2018

U.S. CA Web ELECTION/ RELIEF AT SOURCE/ U.S. BATCH PROCESS ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE - 15%	20%	U.S. INDIVIDUALS (INCLUDES INDIVIDUAL IRAs & SEPs)	1. APPENDIX A
FAVORABLE - 15%	20%	U.S. CORPORATIONS (DOES <u>NOT</u> INCLUDE S-CORPS, AND PARTNERSHIPS)	IF THE COMPANY HOLDS LESS THAN 45,455 DRS: 1. APPENDIX B IF THE COMPANY HOLDS 45,455 DRS OR MORE: 1. APPENDIX B 2. IRS FORM 6166
FAVORABLE - 15%	20%	U.S. CHARITIES, FOUNDATIONS, RELIGIOUS AND STATE EXEMPT ENTITIES (ALSO KNOWN AS U.S. "OTHER" ENTITIES)	IF THE CHARITY HOLDS LESS 45,455 DRS: 1. APPENDIX C IF THE CHARITY HOLDS 45,455 DRS OR MORE: 1. APPENDIX C 2. IRS FORM 6166
FAVORABLE - 15%	20%	U.S. PENSIONS LACKING A FORM 6166 WHILE ALSO HOLDING LESS THAN 45,455 DRS (PLEASE ELECT THESE SHARES IN THE "OTHER" CATEGORY ON DTC's CA Web)	IF THE PENSION HOLDS LESS THAN 45,455 DRS: 1. APPENDIX C IF THE PENSION HOLDS 45,455 DRS OR MORE: 1. MUST FILE REQUIRED DOCS AS EXEMPT OR RECEIVE UNFAVORABLE 35% TAX RATE
FAVORABLE - 15%	20%	U.S. RICS REGULATED INVESTMENT COMPANIES A mutual fund, real estate investment trust (REIT) or unit investment trust (UIT) that is eligible to pass the taxes on capital gains, dividends or interest earned on fund investments, directly to clients or individual investors. (>95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS IN ORDER TO RECEIVE RECLAIM)	IF THE RIC HOLDS LESS THAN 45,455 DRS: 1. APPENDIX D IF THE ENTITY HOLDS 45,455 DRS OR MORE: 1. APPENDIX D 2. IRS FORM 6166 3. 82R FORM: PERCENTAGE BREAKDOWN OF DIRECT AND INDIRECT HOLDERS WITHIN THE REGULATED INVESTMENT COMPANY
FAVORABLE - 15%	20%	U.S. PARTNERSHIPS, S-CORPS, TRUSTS AND ESTATES (ALSO KNOWN AS U.S. TRANSPARENT ENTITIES)	IF THE TRANSPARENT ENTITY HOLDS LESS THAN 11,364 DRS: 1. APPENDIX E IF THE TRANSPARENT ENTITY HOLDS 11,364 DRS OR MORE: 1. APPENDIX E 2. IRS FORM 6166
EXEMPT - 0%	35%	U.S. PENSIONS WITH FORM 6166 UNDER IRS SECTIONS 401(a), 457(b), 403(b), 457(g) under Ruling 81-100, 584 and 7701(j)	1. APPENDIX F 2. IRS FORM 6166
EXEMPT - 0%	35%	U.S. PENSIONS WITH FORM 6166 UNDER IRS SECTION Ruling 81-100	1. APPENDIX F 2. IRS FORM 6166 3. 81-100 ATTESTATION

THE U.S LONG FORM PROCEDURE:

AS DICTATED BY THE SWISS TAX AUTHORITIES, CLAIMS FOR U.S. RESIDENTS ARE FILED ANNUALLY IN A BATCH PROCESS. THE SCHEDULED BATCH FILING DATES AS FOLLOWS:

- POST PAYABLE REFUND U.S. BATCH#1: SEPTEMBER 2015
- POST PAYABLE REFUND U.S. BATCH #2: SEPTEMBER 2016
- POST PAYABLE REFUND U.S. BATCH #3: SEPTEMBER 2017
- POST PAYABLE REFUND U.S. BATCH #4: DECEMBER 2018

DOCUMENTATION MUST BE RECEIVED BY GLOBETAX BY THE FIRST DAY OF THE BATCH MONTH TO BE INCLUDED IN THAT BATCH.

AS OF PUBLISHING DATE, THE REQUIREMENTS FOR THE U.S. LONG FORM PROCESS ARE IDENTICAL TO THOSE OUTLINED IN THE U.S. QUICK AT SOURCE PROCEDURE, WITH THE EXCEPTION THAT THERE IS NO CA WEB ELECTION PERIOD, AND REFUNDS WILL BE PAID TO DTC PARTICIPANTS VIA CHECK.

DESCRIPTION OF DOCUMENTATION FOR U.S. HOLDERS

DOCUMENT NAME	DESCRIPTION	SIGNATURE REQUIREMENT	WHEN IS THIS DOCUMENT MANDATORY?
APPENDIX A	AN AGGREGATED LISTING OF THE NAME, ADDRESS, AND TAX IDENTIFICATION NUMBER OF ALL HOLDERS SEEKING RECLAIM FOR SHARES HELD WITH THE DTC PARTICIPANT ELECTING THE SHARES UNDER THE HEADER OF "U.S. INDIVIDUALS."	DTC PARTICIPANT	AN APPENDIX A IS REQUIRED FOR ALL INDIVIDUAL HOLDERS SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD.
APPENDIX B	AN AGGREGATED LISTING OF THE NAME, ADDRESS, AND TAX IDENTIFICATION NUMBER OF ALL HOLDERS SEEKING RECLAIM FOR SHARES HELD WITH THE DTC PARTICIPANT ELECTING THE SHARES UNDER THE HEADING OF "U.S. CORPS/CORPORATIONS." PLEASE NOTE THAT S-CORPS AND PARTNERSHIPS CANNOT FILE AS CORPS, THEY MUST BE FILED UNDER "TRANSPARENT ENTITIES."	DTC PARTICIPANT	AN APPENDIX B IS REQUIRED FOR ALL COMPANIES/CORPS SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD.
IRS FORM 6166 FOR: CORPS	ISSUED BY THE U.S. INTERNAL REVENUE SERVICE, STATING THE NAME, AND TAX PAYER IDENTIFICATION NUMBER OF THE CORPORATION. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT. AN ORIGINAL IS NOT REQUIRED.	N/A	WHEN THE COMPANY/CORP HELD 45,455 DRS OF NESTLE S.A. ON THE 2015 RECORD DATE: THE EQUIVALENT OF A GROSS DIVIDEND AMOUNT OF CHF 100,000 OR GREATER, A 6166 IS REQUIRED.
APPENDIX C	AN AGGREGATED LISTING OF THE NAME, ADDRESS, AND TAX IDENTIFICATION NUMBER OF ALL U.S. "OTHER" ENTITIES SEEKING RECLAIM FOR SHARES HELD WITH THE DTC PARTICIPANT ELECTING THE SHARES UNDER THE HEADING OF "U.S. OTHER." PENSIONS WHICH LACK A 6166 AND ARE HOLDING 45,455 DRS CAN FILE AS "OTHER" ON THE APPENDIX C AS WELL.	DTC PARTICIPANT	AN APPENDIX C IS REQUIRED FOR ALL "OTHER" ENTITIES SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD. PENSIONS HOLDING LESS THAN 45,455 DRS, BUT LACK DOCS TO FILE EXEMPT SHOULD ALSO BE LISTED HERE.
IRS FORM 6166 FOR: "OTHER ENTITIES"	ISSUED BY THE U.S. INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE CORPORATION. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT. AN ORIGINAL IS NOT REQUIRED.	N/A	WHEN THE OTHER ENTITY HELD 45,455 DRS OF NESTLE S.A. ON THE 2015 RECORD DATE: THE EQUIVALENT OF A GROSS DIVIDEND AMOUNT OF CHF 100,000 OR GREATER, A 6166 IS REQUIRED.
APPENDIX D	AN AGGREGATED LISTING OF THE NAME, ADDRESS, AND TAX IDENTIFICATION NUMBER OF ALL U.S. ENTITIES SEEKING RECLAIM FOR SHARES HELD WITH THE DTC PARTICIPANT ELECTING THE SHARES UNDER THE HEADING OF "U.S. RICS."	DTC PARTICIPANT	AN APPENDIX D IS REQUIRED FOR ALL REGULATED INVESTMENT COMPANIES (RICS) SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD.
IRS FORM 6166 FOR: REGULATED INVESTMENT COMPANIES "RICS"	ISSUED BY THE U.S. INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE REGULATED INVESTMENT COMPANY. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT. AN ORIGINAL IS NOT REQUIRED.	N/A	WHEN THE RIC HELD 45,455 DRSO OF NESTLE S.A. ON THE 2015 RECORD DATE: THE EQUIVALENT OF A GROSS DIVIDEND AMOUNT OF CHF 100,000 OR GREATER, A 6166 IS REQUIRED.
FORM 82R	PERCENTAGE BREAKDOWN OF DIRECT AND INDIRECT HOLDERS WITHIN THE REGULATED INVESTMENT COMPANY.	REPRESENTATIVE FOR THE RIC WITH SIGNING RIGHTS OR POWER OF ATTORNEY	WHEN THE RIC HELD 45,455 DRSO OF NESTLE S.A. ON THE 2015 RECORD DATE: THE EQUIVALENT OF A GROSS DIVIDEND AMOUNT OF CHF 100,000 OR GREATER, AN 82R FORM IS REQUIRED.

APPENDIX E	AN AGGREGATED LISTING OF THE NAME, ADDRESS, AND TAX IDENTIFICATION NUMBER OF FOR TRANSPARENT ENTITIES (E.G. PARTNERSHIPS, S-CORPS, TRUSTS AND ESTATES). SHOULD THE TRANSPARENT ENTITY RECEIVE A GROSS DIVIDEND OF CHF 25,000 OR GREATER (11,364 DRS) , A FULL DRILL DOWN OF THE UNDERLYING HOLDERS, AND THE NUMBER OF SHARES HELD BY EACH UNDERLYING HOLDER WITHIN THE TRANSPARENT ENTITY MUST BE LISTED ON THE APPENDIX E.	DTC PARTICIPANT	AN APPENDIX E IS REQUIRED FOR ALL “TRANSPARENT ENTITIES” SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD.
IRS FORM 6166 FOR: “TRANSPARENT” (PARTNERSHIPS, S-CORPS, TRUSTS, AND, ESTATES)	ISSUED BY U.S. THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE PARTNERSHIPS, S-CORPS, TRUSTS, AND ESTATES. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT. AN ORIGINAL IS NOT REQUIRED.	N/A	WHEN THE TRANSPARENT HELD 11,364 DRS OF NESTLE S.A. ON THE 2015 RECORD DATE: THE EQUIVALENT OF A GROSS DIVIDEND AMOUNT OF CHF 25,000 OR GREATER, A 6166 IS REQUIRED.
APPENDIX F	AN AGGREGATED LISTING OF THE NAME, ADDRESS AND TAX IDENTIFICATION NUMBER FOR ALL PENSIONS SEEKING RECLAIM AS “US EXEMPT.”	DTC PARTICIPANT	AN APPENDIX F IS REQUIRED FOR ALL “U.S. EXEMPT PENSIONS” SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD.
IRS FORM 6166 FOR: EXEMPT PENSION	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE PENSION. IT MUST BE DATED WITHIN 3 YEARS OF THE DIVIDEND EVENT, AND MUST MENTION EITHER 401(A) AND 501(A) OR RULE 81-100 FOR EXEMPT PENSION CLAIMS. AN ORIGINAL IS NOT REQUIRED.	N/A	A 6166 IS REQUIRED FOR ALL “U.S. EXEMPT PENSIONS” SEEKING RECLAIM REGARDLESS OF SHARE AMOUNT HELD.
POWER OF ATTORNEY	A COPY OF POWER OF ATTORNEY BETWEEN THE BENEFICIAL OWNER AND THE FINANCIAL INSTITUTION SEEKING RECLAIM.	BENEFICIAL OWNER	SUBMISSION IS NOT COMPULSORY; HOWEVER THE SWISS TAX AUTHORITY RESERVES THE RIGHT TO REQUEST A POWER OF ATTORNEY AT ANY TIME.
81-100 ATTESTATION	ADDITIONAL SWISS ATTESTATION FORM AND UNDERLYING PENSION LISTING IS REQUIRED FOR US GROUP TRUSTS WITH AN IRS FORM 6166 INDICATING AN 81-100 REVENUE RULING. THE STATUS OF ANY U.S. PENSION OR RETIREMENT ARRANGEMENT CLAIMING BENEFITS UNDER ARTICLE 10 (3) IS SUBJECT TO VERIFICATION BY THE SWISS TAX AUTHORITIES. THEREFORE THE SWISS TAX AUTHORITIES MAY CONSIDER IT NECESSARY TO REQUEST FORMS 6166 FROM CERTAIN PARTICIPANTS. ADDITIONALLY CLIENTS MAY WISH TO PROVIDE 6166 FOR UNDERLYING PENSIONS UPFRONT.	REPRESENTATIVE FOR THE PENSION TRUST WITH SIGNING RIGHTS OR POWER OF ATTORNEY	AN 81-100 ATTESTATION IS REQUIRED ONLY FOR “U.S EXEMPT PENSIONS” WITH AN 81-100 REVENUE RULING FROM THE IRS.

REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS

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	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: <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.
CHARITIES AND FOUNDATIONS	An “Other Entity” such as a charitable entity, endowment, foundation, state or religious organization created under the laws of the United States. U.S tax exempt organizations.
U.S. PARTNERSHIPS, S-CORPS, TRUSTS AND ESTATES	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 DRs which are owned by U.S. residents.
REGULATED INVESTMENT COMPANIES	A RIC is considered eligible 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.
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 FOR NON-U.S. HOLDERS

This notice does not contain templates or instruction for DR holders with residence outside the United States.

Please contact CITIBANK N.A. GlobeTax for full instruction with regards to all requirements, and the manner in which to file. For your convenience, below is a listing of the required tax forms for the most commonly claimed countries. For a full listing of long form required tax forms please go to:

<http://www.estv.admin.ch/verrechnungssteuer/dienstleistungen/00253/00626/index.html?lang=en>

CONTACT DETAILS: SWISS DR TAX RECLAIMS

PRIMARY CONTACT	GINA GIANNOU
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	SWISSDR@GLOBETAX.COM
COMPANY	CITIBANK N.A. / GLOBETAX
STREET ADDRESS	90 BROAD STREET, 16 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	LEANN MAURICE / ROMAN SLUDNOV

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 Giannou, Leann Maurice, or Roman Sludnov at 1-800-628-4646 or via email at SWISSDR@globetax.com if you have any questions about this process.

Please note that the aggregate shareholder listings uploaded into the ESP system must match the total shares elected under your DTC participant number for each category/bucket/entity type elected via DTC's CA Web election portal. GlobeTax ESP will prompt users to a drop down menu to upload each U.S. entity type in GlobeTax ESP. The correct ESP menu portal categories as they correspond to DTC election categories in the U.S. At-Source/Quick election category are as follows:

EDS ELECTION CATEGORY	GLOBETAX ESP DROP DOWN MENU CATEGORY
INDIVIDUALS	20% CLAIM (EXCEPT TRANSPARENT ENTITIES AND RICS)
CORPS	20% CLAIM (EXCEPT TRANSPARENT ENTITIES AND RICS)
OTHER	20% CLAIM (EXCEPT TRANSPARENT ENTITIES AND RICS)
TRANSPARENT	20% CLAIM TRANSPARENT ENTITIES
RICS	20% CLAIM (RICS)
PENS	35% CLAIM (PENSIONS)

This system is available for At-Source/, LONG FORM Non-U.S., and LONG FORM U.S. claims.

BE ADVISED THAT 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 CA WEB, 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 AND A TRANSACTION HISTORY.

WHEN TRANSPARENT ENTITIES SUCH AS PARTNERSHIPS ARE AUDITED THE SWISS FEDERAL TAX ADMINISTRATION MAY REQUIRE SELECTED IRS FORM 6166S FOR PARTNERS WHO ARE RECEIVING GREATER THAN A SPECIFIED REFUND AMOUNT AS DETERMINED BY THE SWISS FEDERAL TAX ADMINISTRATION ON AN ISSUE BY ISSUE BASIS.

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.

APPENDIX A-U.S. INDIVIDUALS ONLY

< *Your company letterhead* >

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 SA DR CUSIP# 641069406, UNDERLYING ISIN: CH0038863350, 1 DR share to 1 ORD share

I / We the undersigned _____ (contact name)
 authorized representative of _____ (DTC Participant name)
 holding shares at _____ (DTC Participant name) _____ (DTC PTS number)
 of Nestle SA DR Cusip # 641069406, request that the cash
 dividend payable to holders as of April 21, 2015, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DR Shares	Tax ID Number	U.S. Address Line 1	U.S. Address Line 2

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), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a

TEL : _____

 Certifying Signature

E MAIL: _____

 Print Name and Position of Signatory

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

APPENDIX B-U.S. CORPORATIONS ONLY (NOT FOR S-CORPS., LLCs OR RICS)

< *Your company letterhead* >

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 SA DR CUSIP# 641069406, UNDERLYING ISIN: CH0038863350, 1 DR share to 1 ORD share

I / We the undersigned _____ (contact name)

authorized representative of _____ (DTC Participant name)

holding shares at _____ (DTC Participant name) _____ (DTC PTS number)

of Nestle SA DR Cusip # 641069406, request that the upcoming cash dividend payable to holders as of April 21, 2015, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DR Shares	Tax ID Number	U.S. Address Line 1	U.S. Address Line 2

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), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a

TEL : _____

_____ Certifying Signature

E MAIL: _____

_____ Print Name and Position of Signatory

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

**APPENDIX C-U.S. OTHER ENTITIES ONLY
(CHARITIES, FOUNDATIONS AND PENSIONS RECEIVING LESS THAN 100,000 GROSS CHF WHICH
LACK A FORM 6166)**

< Your company letterhead >

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 SA DR CUSIP# 641069406, UNDERLYING ISIN: CH0038863350, 1 DR share to 1 ORD share

I / We the undersigned _____ (contact name)
authorized representative of _____ (DTC Participant name)
holding shares at _____ (DTC Participant name) _____ (DTC PTS number)
of Nestle SA DR Cusip # 641069406, request that the upcoming cash
dividend payable to holders as of April 21, 2015, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DR Shares	Tax ID Number	U.S. Address Line 1	U.S. Address Line 2

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), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a

TEL : _____

Certifying Signature

E MAIL: _____

Print Name and Position of Signatory

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

APPENDIX D-U.S. FAVORABLE RICS ONLY

< *Your company letterhead* >

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 SA DR CUSIP# 641069406, UNDERLYING ISIN: CH0038863350, 1 DR share to 1 ORD share

I / We the undersigned _____ (contact name)
 authorized representative of _____ (DTC Participant name)
 holding shares at _____ (DTC Participant name) _____ (DTC PTS number)

of Nestle SA ADR Cusip # 641069406, request that the upcoming cash dividend payable to holders as of April 21, 2015, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DR Shares	Tax ID Number	U.S. Address Line 1	U.S. Address Line 2

We ask that CITIBANK N.A., as depositary, 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.

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TEL : _____

_____ Certifying Signature

E MAIL: _____

_____ Print Name and Position of Signatory

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

RIC SHAREHOLDER DISCLOSURE

FORM 82R

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 above indicated tax return:			
	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)

2) Percentage under f) must be at least 95%

General remark: The term <<U.S. Residents>> means any person who is liable to tax by reason of domicile, residence, place of management, place of incorporation, or any similar nature. United States citizens or aliens lawfully admitted for permanent residence (green card holders) shall be considered to be a resident of the United States only if such person has a substantial presence, permanent home or habitual abode in the United States.

I / We certify that to the best of my knowledge the above 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.

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), to claim on behalf of the beneficial owner listed above, and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.

 Authorized Signature of Holder or Owner

 Print Name of Signatory

TEL : _____ Position of Signatory

EMAIL: _____

PLEASE INCLUDE YOUR PHONE AND EMAIL ADDRESS 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

UNDERLYING BENEFICIARY INFORMATION (AS WELL AS A 6166) IS ONLY REQUIRED WHEN A TRANSPARENT ENTITY IS HOLDING 11,364 DRS OR MORE. YOU CAN LEAVE THE UNDERLYING BENEFICIARY DATA SECTION OF THIS FORM EMPTY IF THE TRANSPARENT ENTITY IS HOLDING LESS THAN 11,364 DRS.

Re: Withholding Certification for Nestle SA DR CUSIP# 641069406, UNDERLYING ISIN: CH0038863350, 1 DR share to 1 ORD share

I / We the undersigned _____ (contact name)
 authorized representative of _____ (DTC Participant name)
 holding shares at _____ (DTC Participant name) _____ (DTC PTS number)

of Nestle SA DR Cusip # 641069406, request that the upcoming cash dividend payable to holders as of April 21, 2015, receive the 15% dividend withholding tax under treaty.

TRANSPARENT ENTITY NAME	TRANSPARENT ENTITY TAX ID	TRANSPARENT ENTITY ADDRESS LINE 1	TRANSPARENT ENTITY ADDRESS LINE 2	TRANSPARENT ENTITY # DRS	UNDERLYING BENEFICIARY NAME	BENEFICIAL OWNER TAX ID	UNDERLYING BENEFICIARY ADDRESS LINE 1	UNDERLYING BENEFICIARY ADDRESS LINE 2	# DRS HELD BY BEN. WITHIN THE TRANSPARENT ENTITY

IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL 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.

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 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.

**APPENDIX F:
EXEMPT PENSIONS**

<Your company letterhead >

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 SA DR CUSIP# 641069406, UNDERLYING ISIN: CH0038863350
 1 DR share to 1 ORD share**

I / We the undersigned _____ (contact name)
 authorized representative of _____ (DTC Participant name)
 holding shares at _____ (DTC Participant name) _____ (DTC PTS number)
 of Nestle SA DR Cusip # 641069406, request that the cash dividend payable to holders as of April 21, 2015, receive
 EXEMPTION from dividend withholding tax under treaty.

Name of Beneficial Owner	# DR Shares	Tax ID Number	U.S. Address Line 1	U.S. Address Line 2

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.

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TEL: _____

 Authorized Signature of Holder or Owner

EMAIL: _____

 Print Name of Signatory

 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND EMAIL ADDRESS SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE

(On Company Letterhead)
United States Group Trust Attestation 81-100
Of Eligibility for Treaty Relief

Name of Group Trust: _____

We hereby attest to the following:

Under Article 10(3) (Dividend) of the United States (“U.S.”) - Switzerland Tax Treaty (Treaty), a 0% tax rate applies to a resident of the U.S. if it is described in subparagraph 4(b) of Article 28 (Miscellaneous) and if the resident does not control the company paying the dividend. Per Article 28 4(b), the resident qualifies for treaty relief if the competent authority of that State agrees that the pension or other retirement arrangement in the other Contracting State generally corresponds to a pension or other retirement arrangement recognized for tax purposes by that first-mentioned State. Under Article 4 (c)(1) (Resident) a resident includes a pension trust and any other organization established in that State and maintained exclusively to administer or provide pensions, retirement or employee benefits, that is established or sponsored by a person resident in that State.

As each investor must ensure compliance with one of the above-referenced eligibility requirements, [Fund Name] in its capacity as Trustee of the Trust, does not collect a Form 6166 from each investor in the Trust listed on page 2 of this document. As each investor is either a U.S. domiciled tax-qualified retirement plan that is established pursuant to Section 401(a) of the Internal Revenue Code of 1986, as amended (the “Code”) or a governmental plan established pursuant to Section 414(d) and 457(b) of the Code, however, we do recognize that the status of any U.S. pension or retirement arrangement claiming benefits under Article 10 (3) is subject to verification by the Swiss tax authorities, and recognize that the Swiss tax authorities may consider it necessary to request forms 6166 from certain participants in the enclosed listing.

By: _____

Name: (Authorized Signatory)

Title:

Date: _____

List of the pension fund participants

Name of Group Trust: _____

Tax Identification Number of Group Trust _____

Tax Year: _____

The following is a list of all pension fund participants in the group trust, their complete address, taxpayer identification number (TIN), and proportionate ownership share as of the prior year financial year end.

Name:	Address	TIN	Ownership Share
		Total	