



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	0715-15
<b>Date:</b>	April 20, 2015
<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: Ireland <b>Security:</b> Tyco International PLC CUSIP: G91442106 <b><u>Record Date:</u> 04/24/2015 <u>Payable Date:</u> 05/20/2015</b> <b><u>CA Web Cut-Off:</u> 05/07/2015 8:00 P.M. EST.</b> <b>Post Pay CA Web Cutoff: 06/01/2015 8:00 PM EST.</b>

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.

**Note\*\* The CA Web window will open on April 27, 2015 and close on May 7, 2015.**

**Note\*\* The Post-Pay date CA Web window will open on May 21, 2015 and close on June 1, 2015.**

**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.*

**Non-Confidential**

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Non-Confidential



**TYCO INTERNATIONAL PLC** has announced a cash dividend. Broadridge Corporate Issuer Solutions (“Broadridge”) acts as the US Transfer Agent for this 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, Representations and Indemnification below.

All supporting documentation for exempt elections must be provided to GlobeTax acting on behalf of Broadridge, the qualifying intermediary (the “QI”) for Tyco International plc by the applicable deadline stated below.

<b>DIVIDEND EVENT DETAILS</b>	
COUNTRY OF ISSUANCE	IRELAND
ISSUE	TYCO INTERNATIONAL PLC
CUSIP#	G91442106
QI	BROADRIDGE CORPORATE ISSUER SOLUTIONS
RECORD DATE	April 24, 2015
PAY DATE	May 20, 2015
GROSS DIVIDEND RATE ON PAY DATE	0.205 USD
STATUTORY WHT RATE	20%
US TRANSFER AGENT	BROADRIDGE CORPORATE ISSUER SOLUTIONS

<b>CHARGES &amp; DEADLINES</b>					
FILING METHOD	BATCH	PAYMENT METHOD	FEES	MINIMUM FEE PER BENEFICIAL HOLDER	CA WEB ELECTIONS MUST BE MADE BY (ALL TIMES EST)
RELIEF AT SOURCE – 1st WINDOW	PAYMENT ON PAY DATE	VIA DTC	N/A	N/A	May 7, 2015; 8:00 P.M.
RELIEF AT SOURCE – 2nd WINDOW	PAYMENT ON June 9, 2015	VIA DTC	N/A	N/A	June 1, 2015; 8:00 P.M.
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK	\$0.0075 per share	\$25.00	December 1, 2019

**NOTE:** THE INITIAL PRE-PAY DATE CA WEB WINDOW WILL OPEN ON APRIL 27, 2015 AND WILL CLOSE ON MAY 7, 2015.

**NOTE:** THE POST-PAY DATE CA WEB WINDOW WILL OPEN ON MAY 21, 2015 AND WILL CLOSE ON JUNE 1, 2015.

By participating in the DTC CA Web process, Participants agree to comply with all audit requests made by the Irish Revenue Commissioners within twenty one days.

## RELIEF AT SOURCE (“CA WEB”) ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<p style="text-align: center;"><b>EXEMPT U.S.</b> <b>0%</b></p>	<p style="text-align: center;"><b>20%</b></p>	<p>U.S. RESIDENT BENEFICIAL OWNERS WITH A VERIFIED U.S. ADDRESS</p>	<p style="text-align: center;">NONE</p>
<p style="text-align: center;"><b>RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) THAT INITIATED THEIR POSITION IN TYCO IRELAND ON OR AFTER SEPTEMBER 9, 2014</b></p> <p style="text-align: center;"><b>0%</b></p>	<p style="text-align: center;"><b>20%</b></p>	<p>ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA &amp; HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, ETHIOPIA, FINLAND, FRANCE, GEORGIA, GERMANY, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KOREA, KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, THE NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, THE REPUBLIC OF TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA</p>	<p>1. COVER LETTER 2. NON-RESIDENT V2 FORM</p>
<p style="text-align: center;"><b>FORMER TYCO INTERNATIONAL LIMITED (H89128104) SHAREHOLDERS, RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) THAT INITIATED THEIR POSITION PRIOR TO SEPTEMBER 9, 2014</b></p> <p style="text-align: center;"><b>0%</b></p>	<p style="text-align: center;"><b>20%</b></p>	<p>ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA &amp; HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, ETHIOPIA, FINLAND, FRANCE, GEORGIA, GERMANY, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KOREA, KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, THE NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, THE REPUBLIC OF TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA (WITH A VERIFIED ADDRESS IN ONE OF THE ABOVE)</p>	<p>1. COVER LETTER</p>
<p style="text-align: center;"><b>OTHER ELIGIBLE ENTITIES</b></p> <p style="text-align: center;"><b>0%</b></p>	<p style="text-align: center;"><b>20%</b></p>	<p>A COMPANY THAT IS RESIDENT OUTSIDE OF THE RELEVANT TERRITORIES BUT IS (i) CONTROLLED BY A PERSON OR PERSONS THAT IS OR ARE RESIDENT IN A RELEVANT TERRITORY OR (ii) ITSELF A COMPANY THAT IS SUBSTANTIALLY AND REGULARLY TRADED ON A</p>	<p>1. COVER LETTER 2. NON-RESIDENT V2 FORM</p>

		RECONGNIZED STOCK EXCHANGE IN A RELEVANT TERRITORY OR THE COMPANY IS EITHER A 75%-OWNED SUBSIDIARY OF SUCH A COMPANY, OR IS WHOLLY OWNED BY SUCH COMPANIES	
<b>EXEMPT ELIGIBLE IRISH ENTITIES</b> 0%	20%	IRISH RESIDENT COMPANIES, PENSION SCHEMES, QUALIFYING EMPLOYEE SHARE OWNERSHIP TRUSTS, COLLECTIVE INVESTMENT UNDERTAKINGS OR CHARITIES	1. COVER LETTER 2. COMPOSITE RESIDENT V3 FORM

**NOTE: THE TERMS FOR DIVIDEND WITHHOLDING TAX EXEMPTION OUTLINED THROUGHOUT THIS NOTICE APPLY TO THE CURRENT DIVIDEND WITH RECORD DATE APRIL 24, 2015. NON-US RESIDENTS OF RELEVANT TERRITORIES ARE ADVISED TO PUT IN PLACE THE APPLICABLE EXEMPTION DOCUMENTATION PRIOR TO SEPTEMBER 9, 2015 TO CONTINUE TO RECEIVE EXEMPTION AT SOURCE. FUTURE DIVIDENDS MAY BE SUBJECT TO DIFFERENT REQUIREMENTS THAT WILL BE OUTLINED IN SUBSEQUENT IMPORTANT NOTICES.**

<b>REQUIREMENTS FOR EXEMPT ELECTIONS</b>	
ELECTION CATEGORY	DESCRIPTION / CLARIFICATION
<b>U.S. RESIDENTS</b>	The direct beneficial owner of the shares to be paid at the exempt rate has a valid U.S. address on the participant's books and records on the record date. The participant is <b>not required</b> to provide a U.S. Certification of Residence (Form 6166) but must have a valid U.S. address on their books which has been certified by the beneficial owner through a W-9 Form.
<b>RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) THAT INITIATED THEIR POSITION IN TYCO IRELAND ON OR AFTER SEPTEMBER 9, 2014</b>	To qualify under this category: <ul style="list-style-type: none"> <li>a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable CA Web election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> <li><b>OR</b></li> <li>b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul>
<b>FORMER TYCO INTERNATIONAL LIMITED (H89128104) SHAREHOLDERS, RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) THAT INITIATED THEIR POSITION PRIOR TO SEPTEMBER 9, 2014</b>	<p>“Former Tyco International Limited shareholders” refers to shareholders who held shares of Tyco International Ltd. immediately prior to the completion of the shareholder approval for the merger transaction.</p> <p>To qualify under this category:</p> <ul style="list-style-type: none"> <li>a) The address on file with the DTC participant is in a Relevant Territory and this information has been provided to the qualifying intermediary.</li> </ul> <p><b>AND</b></p> <ul style="list-style-type: none"> <li>b) The dividend payment is made before September 9, 2015.</li> </ul> <p>Non-Resident V2 forms will need to be in place prior to September 9, 2015 in order to continue to claim exemption from Irish DWT.</p>

<p><b>OTHER ELIGIBLE ENTITIES</b></p>	<p>To qualify under this category:</p> <ul style="list-style-type: none"> <li>c) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable CA Web election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>d) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using</li> </ul>
<p><b>IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES (EXCLUDING INDIVIDUALS)</b></p>	<p>To qualify under this category:</p> <ul style="list-style-type: none"> <li>a) An original Composite Resident V3 Form is on file with the qualifying intermediary closest to the beneficial owner by the end of the applicable election period and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>b) An original Composite Resident V3 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul>
<p><b>SPECIAL SITUATIONS</b></p>	
<p><b>U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A U.S. RESIDENT</b></p>	<p>Either</p> <ul style="list-style-type: none"> <li>a) There is still a valid U.S. address on file with the DTC Participant (validated with a W-9).</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>b) An original Non-Resident V2 Form and an I.R.S. form 6166 (provided as documentation for part 2 of the Non-Resident V2 Form) are provided to either the qualifying intermediary closest to the beneficial owner or to GlobeTax as agent for the QI. Should the relevant forms be on file with the qualifying intermediary, the relationship between the qualifying intermediary and the beneficial owner must be disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed. Should the relevant forms be provided to GlobeTax as agent for the QI the beneficial owner must be disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul> <p><b>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</b></p>
<p><b>U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A RESIDENT OF RELEVANT TERRITORY</b></p>	<p>To qualify under this category:</p> <ul style="list-style-type: none"> <li>a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner and the relationship between the qualifying intermediary and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period and the beneficial owner is disclosed to GlobeTax as agent for the QI using <b>Appendix A</b> enclosed.</li> </ul> <p><b>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</b></p>

<p><b>RESIDENTS OF RELEVANT TERRITORIES RESIDING IN THE U.S.</b></p>	<p>If a shareholder has an address in the U.S. but has a form W-8BEN on file that validates his residency in a relevant territory (other than the U.S.) he may claim exemption in the EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.), provided that he satisfies all other terms and conditions under that category.</p> <p><b>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</b></p>
<p><b>PARTNERSHIPS – U.S. RESIDENTS</b></p>	<p>For DWT purposes, a partnership is viewed as a U.S. resident only to the extent that <u>all</u> of the partnership's underlying partners are U.S. residents. If all partners are U.S. residents and have a U.S. address on the participant's books and records on the record date (certified by the beneficial owner through a valid Form W-9), the partnership is entitled to exemption from DWT under the "U.S. Residents" CA Web election category.</p> <p><b>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</b></p>
<p><b>PARTNERSHIPS – RESIDENTS OF RELEVANT TERRITORIES</b></p>	<p>For DWT purposes, a partnership is viewed as a resident of a "relevant territory" only to the extent that <u>all</u> of the partnership's underlying partners are residents of a "relevant territory" on the record date.</p> <p>To qualify under this category, each partner must have:</p> <ul style="list-style-type: none"> <li>a) An original Non-Resident V2 Form on file with the qualifying Intermediary closest to the beneficial owner and the partnership is disclosed to GlobeTax as agent for the QI using <b>Appendix A.</b></li> <li><b>OR</b></li> <li>b) An original Non-Resident V2 Form provided to GlobeTax as agent for the QI and the underlying partners are disclosed to GlobeTax as agent for the QI using <b>Appendix A.</b></li> </ul> <p>Each partner must have provided the relevant Non-Resident V2 Form to GlobeTax as agent for the QI or other qualifying intermediary as applicable, and the beneficial owner is disclosed to GlobeTax as agent for the QI using Appendix A by 8 P.M. EST on the last day of the pre-pay date CA Web election period to be eligible for payment via relief at source on pay date.</p> <p><b><u>If any one partner is not a resident of a "relevant territory" or otherwise entitled to an exemption from Irish DWT, no part of the partnership's position is entitled to exemption from Irish DWT.</u></b></p>
<p><b>NON-RELEVANT TERRITORY FORMED PARTNERSHIP (e.g. CAYMAN ISLANDS)</b></p>	<p>A non-relevant territory formed partnership, e.g. Cayman Islands, may potentially qualify under the OTHER ELIGIBLE ENTITIES CA Web election category. To qualify under this category, the partnership must apply directly to the Irish Revenue Commissioners to receive a letter by concession granting the partnership an exemption at source from DWT (providing all partners are resident in a relevant territory) and they must have:</p> <ul style="list-style-type: none"> <li>a) A concession letter from the Irish Revenue Commissioners on file with the qualifying intermediary closest to the beneficial owner and the partnership is disclosed to GlobeTax as agent for the QI using <b>Appendix A.</b></li> <li><b>OR</b></li> <li>b) A concession letter from the Irish Revenue Commissioners is provided to GlobeTax as agent for the QI and the partnership is disclosed to GlobeTax as agent for the QI using <b>Appendix A.</b></li> </ul> <p>In order to apply, the Irish Revenue Commissioners would require valid Non-Resident V2 Forms for all partners, a spreadsheet listing of all partners, and their percentage shareholdings.</p> <p>The partnership must have provided the relevant concession letter to GlobeTax as agent for the QI or other qualifying intermediary as applicable, and the partnership is disclosed to GlobeTax as agent for the QI using Appendix A by 8 P.M. EST on the last day of the pre-pay date CA Web election period to be eligible for payment via relief at source on pay date.</p>

<b>TAXABLE TRUSTS</b>	If a trust is taxable at the entity level and falls within one of the exempt categories set out above at the level of the trust, it is entitled to exemption from DWT.
<b>NON-TAXABLE TRUSTS</b>	<p>If a trust is not taxable at the entity level, eligibility for exemption from DWT depends on the residency of its underlying beneficiaries. If all beneficiaries are residents of relevant territories, the trust is entitled to exemption from DWT. If at least one beneficiary is not a resident of a relevant territory, no part of the trust's position is entitled to exemption from DWT and the trust's entire position is subject to the 20% DWT.</p> <p>Withholding rate with Participant CA Web certification for taxable trusts and non-taxable trusts whose beneficiaries are all residents of relevant territories: 0%</p> <p>Withholding rate without Participant CA Web certification and for Non-taxable trusts with at least one resident not in a relevant territory: 20%</p>

<b>LONG FORM ELIGIBILITY MATRIX</b>			
<b>RATE DESCRIPTION</b>	<b>RECLAIM RATE</b>	<b>ELIGIBLE RESIDENTS</b>	<b>DOCUMENTATION REQUIRED</b>
<b>EXEMPT U.S. 0%</b>	<b>20%</b>	U.S. RESIDENT BENEFICIAL OWNERS (CLAIMED UNFAVORABLE THROUGH CA WEB)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. DTC PARTICIPANT POWER OF ATTORNEY</li> </ol>
<b>EXEMPT NON-U.S. 0%</b>	<b>20%</b>	ALBANIA, ARMENIA, AUSTRALIA, AUSTRIA, BAHRAIN, BELARUS, BELGIUM, BOSNIA & HERZEGOVINA, BOTSWANA, BULGARIA, CANADA, CHILE, CHINA, CROATIA, CYPRUS, CZECH REPUBLIC, DENMARK, EGYPT, ESTONIA, ETHIOPIA, FINLAND, FRANCE, GEORGIA, GERMANY, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KOREA, KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, THE NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, THE REPUBLIC OF TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. DTC PARTICIPANT POWER OF ATTORNEY</li> <li>3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM</li> <li>4. NON-RESIDENT V2 FORM</li> <li>5. BENEFICIAL OWNER POWER OF ATTORNEY</li> </ol>
<b>EXEMPT ELIGIBLE IRISH ENTITIES 0%</b>	<b>20%</b>	IRISH RESIDENT COMPANIES, PENSION SCHEMES, QUALIFYING EMPLOYEE SHARE OWNERSHIP TRUSTS, COLLECTIVE INVESTMENT UNDERTAKINGS OR CHARITIES	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. DTC PARTICIPANT POWER OF ATTORNEY</li> <li>3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM</li> <li>4. COMPOSITE RESIDENT V3 FORM</li> <li>5. BENEFICIAL OWNER POWER OF ATTORNEY</li> </ol>

## DESCRIPTION OF VARIOUS LONG FORM DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT
<b>COVER LETTER (APPENDIX B)</b>	Cover letter required for all long-form claims.	ORIGINAL	DTC PARTICIPANT
<b>DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM</b>	Claim for repayment of Irish tax on dividends form. This form needs to be certified by the beneficial owner's local tax office for non-U.S. entities.	ORIGINAL	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
<b>NON-RESIDENT V2 FORM</b>	Irish dividend withholding tax exemption declaration form for non-U.S relevant territory beneficial owners. This form needs to be certified by the beneficial owner's local tax office for non-U.S. entities. <a href="http://www.revenue.ie/en/tax/dwt/forms/nonresv2a.pdf">http://www.revenue.ie/en/tax/dwt/forms/nonresv2a.pdf</a> <a href="http://www.revenue.ie/en/tax/dwt/forms/nonresv2b.pdf">http://www.revenue.ie/en/tax/dwt/forms/nonresv2b.pdf</a> <a href="http://www.revenue.ie/en/tax/dwt/forms/nonresv2c.pdf">http://www.revenue.ie/en/tax/dwt/forms/nonresv2c.pdf</a>	COPY	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
<b>COMPOSITE RESIDENT V3 FORM</b>	Irish dividend withholding tax exemption declaration form for eligible Irish beneficial owners. <a href="http://www.revenue.ie/en/tax/dwt/forms/res_v3.pdf">http://www.revenue.ie/en/tax/dwt/forms/res_v3.pdf</a>	COPY	DTC PARTICIPANT OR FINAL BENEFICIAL OWNER
<b>BENEFICIAL OWNER POWER OF ATTORNEY</b>	A document issued by the beneficial owner to the DTC Participant if the Participant is signing the Dividend Withholding Tax Refund Claim Form or Non-Resident V2 form on behalf of the beneficial owner. This document must be on the beneficial owner's letterhead.	COPY	FINAL BENEFICIAL OWNER
<b>DTC PARTICIPANT POWER OF ATTORNEY (APPENDIX C)</b>	A document issued by the DTC Participant to the Depository authorizing the Depository to file the long form reclaim and receive payment on the Participant's behalf. This document must be on the DTC Participant's letterhead.	COPY	DTC PARTICIPANT

## CONTACT DETAILS

PRIMARY CONTACT	LAURA GALLO
DOMESTIC PHONE (U.S.)	1-800-876-0959
DOMESTIC FAX (U.S.)	1-866-888-1120
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	LAURA_GALLO@GLOBETAX.COM
US TRANSFER AGENT	BROADRIDGE CORPORATE ISSUER SOLUTIONS
STREET ADDRESS	90 BROAD STREET, 16 <sup>TH</sup> FLOOR ATTN: LAURA GALLO
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	APRIL RICHLAND



Broadridge offers ESP powered by GlobeTax, which allows for the secure and simplified transfer of beneficial owner level data from the Participant to Broadridge, and creates applicable documentation on the Participant's behalf. These claims should be submitted through the following website:

<https://www.globetaxesp.com>

Please use the above contact information if you have any questions about this process.

This system is available for At Source, Quick Refund, and Long Form claims.

### FREQUENTLY ASKED QUESTIONS (FAQs)

QUESTION	ANSWER
WHAT IS THE DIFFERENCE BETWEEN THE V2 FORMS A, B, AND C AND WHICH ONE NEEDS TO BE COMPLETED?	THE V2 FORMS A, B, AND C EACH PERTAIN TO DIFFERENT TYPES OF BENEFICIAL OWNERS AND SHOULD BE SELECTED BASED ON THE FINAL BENEFICIARY. QUALIFYING NON-RESIDENT INDIVIDUALS MUST USE THE V2A, QUALIFYING NON-RESIDENT COMPANIES MUST USE THE V2B, AND ALL OTHER QUALIFYING NON-RESIDENT PERSONS (NOT BEING AN INDIVIDUAL OR A COMPANY) MUST USE THE V2C.
CAN I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	<b>YES</b> , BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST BE ACCOMPANIED BY THE TRUST AGREEMENT.
HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?	WE ESTIMATE IT TAKES 4 MONTHS FOR LONG FORM CLAIMS TO BE PAID.
DOES THE LONG-FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	<b>NO</b> , THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER 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.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING IRISH RECLAIMS?	IT IS 4 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND IS PAID. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.
WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?	IF NO ELECTIONS ARE MADE THE DIVIDENDS WILL BE WITHHELD AT THE 20% TAX RATE. YOU WILL HAVE AN OPPORTUNITY TO FILE LONG FORM IF THIS TRANSPIRES.
WILL THE QI ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	THE QI 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.
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***WARNING AND DISCLAIMER:***

THE INFORMATION AND DATA CONTAINED IN THIS NOTICE IS BASED ON INFORMATION OBTAINED FROM MULTIPLE SOURCES BELIEVED TO BE RELIABLE. HOWEVER, BROADRIDGE 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**

**\*\*\*THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD\*\*\***

**RELIEF AT-SOURCE – COVER LETTER REQUIRED FOR ELECTIONS OF RESIDENTS IN RELEVANT TERRITORIES, IRISH ENTITIES & OTHER ELIGIBLE ENTITIES**

\_\_\_\_\_  
(Date)

GlobeTax as agent for Broadridge  
90 Broad Street - 16th Floor  
New York, New York 10004  
Attn: Laura Gallo

RE:	Issue Name:	Tyco International plc
	CUSIP:	G91442106
	Record Date:	April 24, 2015
	Payable Date:	May 20, 2015

We, <DTC Participant Name>, also known under DTC participant number <0000>, acting on behalf of the beneficial owners of the dividend income specified above claim exemption from the 20% Irish dividend withholding tax. This exemption declaration is in respect of a relevant distribution to be made on the security referenced above. We hereby state that these shares are held in a nominee capacity only and we therefore hold no beneficial interest in them; all monies repaid by Revenue will be paid to the underlying beneficial owners.

By completing the table below, which supports our CA Web exempt election, we are indicating that we are either a legacy Tyco International Ltd. holder or that we are submitting a Non-Resident Form V2A, V2B or V2C or a Composite Resident Form V3 on behalf of the following beneficial owners.

If the applicable forms are on file with a qualifying intermediary, the name of the qualifying intermediary in possession of the original documentation is provided under the “Name of QI” column, and contact name and the telephone number where this qualifying intermediary can be reached is provided under the “Contact Information” column.

Name of QI	Contact Information	Beneficial Owner Name	Country of Residence	Shares Held	V2 or V3	Exempt Election Category
			Total:			

**Note: If there are five or more beneficial owners please submit a spreadsheet to Laura Gallo at GlobeTax.**

We ask that Broadridge, as qualifying intermediary of the Issuer (“Broadridge”), present these dividend withholding exemption requests on the above beneficial owners' behalf. Please contact the undersigned at <Telephone Number> should you have any questions.

**Indemnification**

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein 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 further certify that we, and on behalf of our client beneficial owners, acknowledge and agree to pay (by offset or netting of our dividend or otherwise) the Fees and Charges referenced below which are for non-customary optional services outside the terms and conditions of the shares.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners (“charge-backs”), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Broadridge nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of Broadridge and the Issuer in processing such claims, we expressly agree that neither Broadridge nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Broadridge and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

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Authorized Signature

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Telephone Number

**APPENDIX B**

**\*\*\*THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD\*\*\***

**LONG FORM COVER LETTER**

\_\_\_\_\_  
(Date)

GlobeTax as agent for Broadridge  
90 Broad St, 16th Floor  
New York, NY 10004-2205  
Attn: Laura Gallo

We, <**DTC Participant Name**>, a Specified Intermediary (SI) by virtue of our agreement with DTC, also known under DTC participant number <**0000**>, acting on behalf of the beneficial owners of the income specified below claim repayment of **XXX EURO**. This repayment is in respect of DWT deducted from a relevant distribution made by **TYCO INTERNATIONAL PLC (G91442106)** on the record date of **APRIL 24, 2015**. We declare that the beneficial owners of the dividends to which this repayment claim relates are entitled to receive the distribution without the deduction of DWT in accordance with Chapter 8A, Part 6 of the Taxes Consolidation Act, 1997 due to <**Beneficial Owners Country of Residence**> membership in the EU or because of an existing Double Taxation Treaty between <**Beneficial Owners Country of Residence**> and Ireland. In addition, we hereby state that these shares are held in a nominee capacity only and we therefore receive no beneficial interest from them; all monies repaid by Revenue will be paid to the underlying beneficial owners.

Below is the list of beneficial owners and their respective holdings, which total # of shares. The information is as follows:

<b><u>Beneficial Owner Name</u></b>	<b><u>Address</u></b>	<b><u>Taxpayer I.D. Number</u></b>	<b><u># of Shares</u></b>
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We ask that Broadridge, as qualifying intermediary of the Issuer (“Broadridge”), present these excess withholding tax refund requests on the above beneficial owners' behalf. Please contact the undersigned at **123-456-789** should you have any questions.

**Indemnification**

We certify that to the best of our knowledge that each of the beneficial owners identified above are eligible for the preferential rates as stated herein 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 further certify that we, and on behalf of our client beneficial owners, acknowledge and agree to pay (by offset or netting of our dividend or otherwise) the Fees and Charges referenced below which are for non-customary optional services outside the terms and conditions of the shares.

We will be fully liable for any and all withholding taxes, claims, penalties and / or interest to the Irish Revenue Commissioners (“charge-backs”), including without limitation, any foreign exchange fluctuations associated with such funds. Neither Broadridge nor the Issuer nor any of their agents or affiliates shall be liable for the failure to secure any refund. In consideration of the assistance of Broadridge and the Issuer in processing such claims, we expressly agree that neither Broadridge nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of Broadridge and the Issuer and their respective 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. We further agree that our obligations hereunder shall be free from all defenses.

Sincerely,

**[SIGNATURE]**

**PAYMENT ADDRESS:**

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**Note**

Revenue reserves the right to carry out any checks they may deem necessary to verify the accuracy of this claim and, in particular, they reserve the right to audit the register of shares held by Broadridge (as qualifying intermediary) / Specified Intermediary. We agree to indemnify Revenue against any loss or liability which may be incurred as a result of any failure to secure the tax refund to the cited beneficial owners.

APPENDIX C

\*\*\*THIS DOCUMENT MUST BE PREPARED ON LETTERHEAD\*\*\*

LONG FORM – DTC PARTICIPANT POWER OF ATTORNEY

(Broker's Letterhead)

Power of Attorney

(Name of Broker), with address in (City, State, Country) hereby appoints BROADRIDGE ("Bank") and/or the Bank's designated standing proxy(ies) as its true and lawful attorney with full Power of Attorney to do all or any of the following acts with respect to the shares in TYCO INTERNATIONAL PLC ("Securities") that the Bank holds in its safe custody on behalf of the Undersigned broker/agent.

- i) To file required forms with competent tax authorities in order to secure any tax privileges and benefits such as tax reduction or tax-exemption at source.
- ii) To receive on behalf of the Undersigned tax repayments made by competent tax authorities as a result of lodging reclaim forms.

The Undersigned also authorizes the Bank and/or the Bank's designated standing proxy(ies) to submit this power of attorney or a photocopy of it to competent tax authorities.

(the Name of the broker representative)

<Place and Date>  
Place and Date

<Signature of broker representative>  
Authorized Signature(s)/Title(s)