



B #:	1513-15
Date:	September 10, 2015
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Ireland ALLEGION PLC CUSIP: G0176J109 <u>Record Date:</u> 09/16/2015 <u>Payable Date:</u> 09/30/2015 <u>CA Web Instruction Deadline</u> : 09/24/2015 8:00 P.M. EST

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 +1 212-747-9100.

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To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Non-Confidential



ALLEGION PLC
CUSIP: G0176J109
RECORD DATE: September 16, 2015
PAY DATE: September 30, 2015

SPECIAL NOTE ON REQUIRED DOCUMENTATION:

The required original Non-Resident Form V2A, V2B, or V2C and Composite Resident Form V3 must be at the disposal of the Qualified Intermediary (“QI”) and must be readily accessible by the DTC participant (“Participant”) making the CA Web exempt election.

If a Participant does not satisfy an audit request or a request initiated by the IRC in a timely manner, the determination of which time period lies exclusively with BNY Mellon and the Issuer, the Participant agrees to return to BNY Mellon the amount of any claim for entitlement to an exemption for which the Participant has not supplied the required beneficial owner documentation or for which the Participant has not complied with, to the satisfaction of BNY Mellon and the Issuer, any request for clarification or supporting information relating to an CA Web election, including any and all applicable interest, penalties, fines, FX losses or other sanctions as imposed by the IRC, BNY Mellon or the Issuer. In the above circumstance, Participants also agree to indemnify BNY Mellon and the Issuer, as well as their respective agents and affiliates, for any and all related liability and/or penalties imposed on or incurred by them, including any and all loss, liability, damage, judgment, settlement, penalty, fine, 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. Participants are hereby put on notice that they may also be subject to restrictions in or to barring from using the Irish CA Web process in the future.

BNY Mellon will accept required beneficial owner documentation at the time of claim at the preference and/or discretion of the DTC Participant if the DTC Participant prefers to avoid presentation of such documentation in the context of a future audit request.

Note: All non-U.S. resident beneficial owners who wish to be exempt from Irish Withholding tax must have the correct original Non-Resident Form V2 or Composite Resident Form V3, as applicable, on file with a Qualified Intermediary (“QI”) or BNY Mellon.

Participants can elect to receive a distribution with 0% (tax exempt rate) tax withheld on behalf of beneficial owners who meet the following conditions:

1. beneficial owners with a verified U.S. address or
2. beneficial owners residing in “relevant territories” (other than the U.S.) (**see list below**) who have provided the required Irish dividend withholding forms to BNY Mellon by 8 P.M. ET. on the last day of the applicable CA Web election period or
3. beneficial owners residing OUTSIDE of relevant territories who qualify for other exemptions and have provided the required Irish dividend withholding forms to BNY Mellon by 8 P.M. ET. on the last day of the applicable CA Web election period or
4. beneficial owners that are Irish resident companies or other Irish resident entities that are exempt from Irish dividend withholding tax for Irish corporation tax purposes and have provided the required Irish dividend withholding forms to BNY Mellon by 8 P.M. ET. on the last day of the applicable CA Web election period

Please note the requirement non-U.S. resident beneficial owners residing in relevant territories. As set forth below in EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.), all such shareholders will only be exempt from Irish withholding tax if the correct certification of residency is on file with a Qualified Intermediary (“QI”).

Other than the above, all others will be subject to a DWT of 20% (unfavorable rate) tax.

Participants can use the DTC's Elective Dividend System (CA Web) function over the Participant Terminal System (PTS) to certify that all or a portion of their positions entitled to the applicable tax rate.

NOTE: THE CA WEB WINDOW WILL OPEN ON SEPTEMBER 17, 2015 AND WILL CLOSE ON SEPTEMBER 24, 2015.

By certifying the exempt rate, the participant is certifying that the criteria listed below have been met:

EXEMPT 0% - U.S. RESIDENTS

The direct beneficial owner of the shares to be paid at the exempt rate has a U.S. address on the participant's books and records on the record date of September 16, 2015.

The Participant is not required to provide a U.S. Certification of Residence (Form 6166) but must have a valid U.S. address on its books and records. We strongly suggest that, in advance of any future dividends, beneficial owners provide the Participant with a Form W-9.

EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)

The direct beneficial owner of the shares to be paid at the exempt rate has an address in a "relevant territory" (other than the U.S.) on the record date of September 16, 2015 (**Appendix A**).

To qualify under this category:

- a) An original Composite Non-Resident Form V2 is on file with a QI closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon using the attached cover letter (**Appendix B**).

OR

- b) An original Composite Non-Resident Form V2 is provided to BNY Mellon by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon using the attached cover letter (**Appendix B**).

The beneficial owner must have provided the Non-Resident Form V2 to the QI before the record date of September 16, 2015 to be eligible for relief at source.

EXEMPT 0% - OTHER ELIGIBLE ENTITIES

The direct beneficial owner of the shares to be paid at the exempt rate is a company that is a resident outside of the relevant territories but is controlled either by an entity that is a resident in a relevant territory or by a company that is substantially and regularly traded on a recognized stock exchange in a relevant territory on the record date of September 16, 2015 (**Appendix A**).

To qualify under this category:

- a) An original Composite Non-Resident Form V2 is on file with a QI closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon using the attached cover letter (**Appendix B**).

OR

- b) An original Composite Non-Resident Form V2 is provided to BNY Mellon by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon using the attached cover letter (**Appendix B**).

The beneficial owner must have provided the Non-Resident Form V2 to the QI before the record date of September 16, 2015 to be eligible for relief at source.

EXEMPT 0% - IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES

The direct beneficial owner of the shares to be paid at the exempt rate is a company or other Irish resident entity that is exempt from Irish dividend withholding tax, such as a pension fund, that is resident in Ireland on the record date of September 16, 2015.

To qualify under this category:

- a) An original Composite Resident Form V3 is on file with a QI closest to the beneficial owner and the relationship between the QI and the beneficial owner is disclosed to BNY Mellon using the attached cover letter (**Appendix B**).
- OR**
- b) An original Composite Resident Form V3 is provided to BNY Mellon by the end of the applicable election period and the beneficial owner is disclosed to BNY Mellon using the attached cover letter (**Appendix B**).

The beneficial owner must have provided the Resident Form V3 to the QI before the record date of September 16, 2015 to be eligible for relief at source.

UNFAVORABLE 20%

For purposes of certifying via CA Web on this dividend distribution, all shares that do not meet the criteria for the exempt rate noted above will be paid net of Irish dividend withholding tax applied at the unfavorable rate of 20%.

Partnerships and Trusts are entitled for tax relief via CA Web as follows:

PARTNERSHIPS

For Irish DWT purposes, a partnership is viewed as a U.S. resident only to the extent that all 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 of September 16, 2015 (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.

For Irish DWT purposes, a partnership is viewed as a resident of a "relevant territory" only to the extent that all of the partnership's underlying partners are residents of a "relevant territory."

To qualify under the "Residents of Relevant Territories (Other than the U.S.);" CA Web election category, each partner must have:

- a) An original Non-Resident Form V2A, V2B, or V2C on file with a QI closest to the partnership and the partnership and the names of the underlying partners are disclosed to BNY Mellon using **Appendix B**.
- OR**
- b) An original Non-Resident Form V2A, V2B, or V2C provided to BNY Mellon and the partnership and the names of the underlying partners are disclosed to BNY Mellon using **Appendix B**.

Each partner must have provided the relevant Non-Resident Form V2A, V2B, or V2C to BNY Mellon or other QI as applicable, and disclosed the relevant information to BNY Mellon using Appendix B 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.

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 exemption at source from Irish DWT (provided all partners are resident in a relevant territory or are otherwise entitled to exemption from Irish DWT) and the partnership must have:

- a) A concession letter from the Irish Revenue Commissioners on file with a QI closest to the partnership and the partnership is disclosed to BNY Mellon using **Appendix B**.
- OR**
- b) A concession letter from the Irish Revenue Commissioners provided to BNY Mellon and the partnership is disclosed to BNY Mellon using **Appendix B**.

In order to apply for the concession, the Irish Revenue Commissioners require valid V2 Forms for all partners, a spreadsheet listing of all partners, and their percentage shareholdings.

The partnership must have provided the relevant concession letter to BNY Mellon or other QI as applicable, and the partnership is disclosed to BNY Mellon using Appendix B 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.

In any of these scenarios, if at least 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.

In instances where the partnership has been taxed at source on a dividend payment, either the partnership (if all underlying partners are eligible) or an individual qualifying partner may apply for a refund of the tax withheld via a long form claim. For information on filing a long form claim after pay date, please contact BNY Mellon c/o GlobeTax at 1-800-915-3536.

TRUSTS

Taxable Trusts (for Irish DWT purposes, "discretionary trusts"): 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 Irish DWT.

Non-taxable trusts (for Irish DWT purposes, "non-discretionary trusts"): If a trust is not taxable at the entity level, eligibility for exemption from Irish DWT depends on the residency of its underlying beneficiaries. If all beneficiaries are residents of relevant territories or are otherwise entitled to exemption from Irish DWT, the trust is entitled to exemption from Irish DWT. If at least one beneficiary is not a resident of a relevant territory or are otherwise entitled to exemption from Irish DWT, no part of the trust's position is entitled to exemption from Irish DWT and the trust's entire position is subject to the 20% Irish DWT.

Withholding rate with Participant CA Web certification for taxable trusts falling within one of the exempt categories set out above at the level of the trust with and non-taxable trusts whose beneficiaries are all qualifying non-residents: 0%

Withholding rate without Participant CA Web certification and non-taxable trusts with at least one beneficiary not a resident of a “relevant territory” or otherwise entitled to exemption from Irish DWT: 20%

SPECIAL SITUATIONS

U.S. Citizens and Residents on long-term assignment abroad

If a shareholder has an address in a relevant territory but has a valid W-9 on file that validates his residency in the U.S. then this shareholder may obtain the exempt withholding rate with,

Either:

AN ELECTION IN THE EXEMPT 0% - U.S. RESIDENTS CATEGORY IF:

Either

a) There is still a valid U.S. address on file with the DTC Participant.

Or

b) An original Composite Non-Resident Form V2 and an I.R.S. form 6166 (provided as documentation for part 2 of the Composite Non-Resident Form V2) are provided to either the QI closest to the beneficial owner or to BNY Mellon. Should the relevant forms be on file with the QI, the relationship between the QI and the beneficial owner must be disclosed to BNY Mellon using **Appendix B** enclosed.

Or:

AN ELECTION IN THE EXEMPT 0% - RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY IF:

He meets the requirements listed for residents in Relevant Territories (other than the U.S.) above.

Residents of a Relevant Territory residing in the U.S.

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.

To ensure that beneficial owners who meet the exempt treatment criteria receive their **ALLEGION PLC** dividends gross please notify DTC, via CA Web, no later than **September 24, 2015**, as to the declaration of the shares representing Exempt and Unfavorable holders of record date **September 16, 2015**.

Individual residents of Ireland may not benefit from the exempt / favorable rate program.

For information about filing reclaims after **September 24, 2015**, as well as receiving the appropriate tax forms, please contact:

GlobeTax as agent for BNY Mellon
90 Broad Street – 16th Floor
New York, NY 10004
Attn: Irish Reclaims
Email: IrelandESP@globetax.com
Telephone: 1-800-915-3536

ESP

powered by **GLOBETAX**

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

<https://esp.globetax.com>

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

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

For DTC participants who filed incorrectly via the DTC CA Web process and wish to amend their filing, please call BNY Mellon at 800-915-3536. Late filings are subject to a Tax Relief Fee of \$0.01 per share with a minimum service charge of \$25.00 withheld by BNY Mellon.

If Participants do not certify through CA WEB for the exempt rate as to any shares, they will receive the dividend with 20% withheld with respect to those shares.

Please note: Beneficial owners will not benefit from the accelerated tax refund procedure if claimants file via the traditional long form process after the CA Web deadline of **September 24, 2015**, but may submit claims to BNY Mellon, who is available to assist in claiming refunds from the Ireland Revenue Office under the traditional long form process until **December 1, 2019**, or to the Irish Revenue Commissioners. Be advised that it is generally more advantageous to file a claim earlier, specifically under the accelerated tax refund procedure, as refunds claimed through the traditional long form procedure customarily experience extensive costs and delays.

APPENDIX A
RELEVANT TERRITORIES

ALBANIA	GREECE	PANAMA
ARMENIA	HONG KONG	POLAND
AUSTRALIA	HUNGARY	PORTUGAL
AUSTRIA	ICELAND	QATAR
BAHRAIN	INDIA	ROMANIA
BELARUS	ISRAEL	RUSSIA
BELGIUM	ITALY	SAUDI ARABIA
BOSNIA & HERZEGOVINA	JAPAN	SERBIA
BOTSWANA	KOREA	SINGAPORE
BULGARIA	KUWAIT	SLOVAK REPUBLIC
CANADA	LATVIA	SLOVENIA
CHILE	LITHUANIA	SOUTH AFRICA
CHINA	LUXEMBOURG	SPAIN
CROATIA	MACEDONIA	SWEDEN
CYPRUS	MALAYSIA	SWITZERLAND
CZECH REPUBLIC	MALTA	THAILAND
DENMARK	MEXICO	REPUBLIC OF TURKEY, THE
EGYPT	MOLDOVA	UKRAINE
ESTONIA	MONTENEGRO	UNITED ARAB EMIRATES
ETHIOPIA	MOROCCO	UNITED KINGDOM
FINLAND	NETHERLANDS	UNITED STATES
FRANCE	NEW ZEALAND	UZBEKISTAN
GEORGIA	NORWAY	VIETNAM
GERMANY	PAKISTAN	ZAMBIA

APPENDIX B

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

**COVER LETTER REQUIRED FOR RESIDENTS OF RELEVANT TERRITORIES, IRISH ENTITIES
AND OTHER ELIGIBLE ENTITIES**

(Date)

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

RE: Issue Name:	ALLEGION PLC (the "Issuer")
CUSIP:	G0176J109
Record Date:	September 16, 2015
Payable Date:	September 30, 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 submitting a Composite Non-Resident Form V2 or a Composite Resident Form V3 on behalf of the following beneficial owners.

If the applicable forms are on file with a QI, the name of the QI in possession of the original documentation is provided under the "Name of QI" column, and contact name and the telephone number where this QI 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 more than five beneficial owners please submit a spreadsheet.

We ask that BNY Mellon, as Qualifying Intermediary, present these dividend withholding exemption requests on the above beneficial owners' behalf. Please contact the undersigned at <Telephone Number> should you have any questions.

Agreements, Representations and Indemnification

We hereby agree that this tax reclaim assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. We hereby accept and agree to pay the fees of BNY Mellon of up to \$0.01 per share for standard Long Form tax reclaim (with a minimum of \$25.00), and any other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the (respective) 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’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 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 reclaim benefits will be subject to review and approval by the applicable custodian and the applicable tax regulators, and that BNY Mellon 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.

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 will be fully liable for any and all claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated therewith. BNY Mellon shall not be liable for the failure to secure any refund. In consideration of the assistance of BNY Mellon and the custodian in processing such claims, we expressly agree that BNY Mellon and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of BNY Mellon 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.

Sincerely,

Authorized Signature

Telephone Number