



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	12758-20
<b>Date:</b>	April 29, 2020
<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>	<p><b><u>Tax Relief</u></b> – Country: SWEDEN ASSA ABLOY <b><u>CUSIP:</u></b> 045387107 <b><u>Record Date:</u></b> 05/04/2020 <b><u>Payable Date:</u></b> 05/21/2020 <b><u>CA Web Instruction Deadline:</u></b> 05/08/2020 8:00 PM ET <b><u>Quick Refund Open Date:</u></b> Immediately following DR Payable Date <b><u>Quick Refund Instruction Deadline:</u></b> 06/09/2020 8:00 PM ET</p> <p style="text-align: center;"><b>REVISED ORD RATE</b></p>

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

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

**Important Legal Information:** *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*  
*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.*

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).

Non-Confidential


**ASSA ABLOY (ASAZY)** has announced a cash dividend and Deutsche Bank Trust Company Americas acts as one of the Depositories for the Depositary Receipt (“DR”) program.

Participants may use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to each applicable withholding tax rate. Use of this instruction method will permit entitlement amounts to be paid through DTC. By making submissions of such certifications the submitter warrants that it has the required authority to make them, that the party for which the submission is made is eligible therefor, and will indemnify, as applicable, Globe Tax Services, Inc., the applicable depository, the applicable custodian, and other acting, directly or indirectly, in reliance thereon, including for any inaccuracy therein.

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

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
ISSUE	ASSA ABLOY
CUSIP#	045387107
UNDERLYING ISIN	SE0007100581
DEPOSITARY	MULTIPLE
DR RECORD DATE	MAY 4, 2020
ORD PAY DATE	MAY 7, 2020
DR PAY DATE	MAY 21, 2020
RATIO (DR to ORD)	2 : 1
ORD RATE	2.0 SEK
STATUTORY WITHHOLDING RATE	30%
	NOT AVAILABLE

#### PLEASE NOTE:

- **SCANNED DOCUMENTATION IS NOW ACCEPTABLE FOR ALL RELIEF AT-SOURCE AND QUICK REFUND SUBMISSIONS INCLUDING EXEMPT HOLDERS. ORIGINAL DOCUMENTATION IS NO LONGER REQUIRED.**
- **NON-US BENEFICIAL OWNERS MAY NOT BE ACCEPTED FOR RELIEF AT-SOURCE AND QUICK REFUND**

**\*FEES & DEADLINES\***

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE – FAVORABLE	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.00625 PER DR	\$0	MAY 8, 2020 8:00 P.M. EST
RELIEF AT SOURCE – EXEMPT	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.009375 PER DR	\$0	MAY 8, 2020 8:00 P.M. EST
QUICK REFUND	POST-RAS PROCESS; ONGOING THROUGH DEADLINE	VIA DTC	UP TO \$0.009375 PER DR	\$0	JUNE 9, 2020 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.0125 PER DR	\$25.00	OCTOBER 31, 2025

**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 will be fully liable for any and all withholding taxes, claims, penalties and / or interest, including without limitation, any foreign exchange fluctuations associated with such funds. Neither BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., Deutsche Bank Trust Company Americas 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 BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., Deutsche Bank Trust Company Americas and the Issuer in processing such claims, we expressly agree that neither BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., Deutsche Bank Trust Company Americas nor the Issuer nor any of their agents or affiliates shall have any liability for, and we shall indemnify, defend and hold each of BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A., Deutsche Bank Trust Company Americas 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.

## ELIGIBILITY MATRIX – RELIEF AT-SOURCE / QUICK REFUND

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
<b>UNFAVORABLE – 30%</b>	<b>0%</b>	ALL ENTITIES RESIDENT IN:	NON-TREATY COUNTRIES	1. NONE	1. N/A
<b>FAVORABLE – 25%</b>	<b>5%</b>	ALL ENTITIES RESIDENT IN:	BRAZIL, KENYA, AND TANZANIA	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 22.5%</b>	<b>7.5%</b>	ALL ENTITIES RESIDENT IN:	JAMAICA	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 20%</b>	<b>10%</b>	ALL ENTITIES RESIDENT IN:	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 15%</b>	<b>15%</b>	TAXABLE ENTITIES RESIDENT IN:	UNITED STATES	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 15%</b>	<b>15%</b>	ALL ENTITIES RESIDENT IN:	ALBANIA, ARGENTINA, ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA, CROATIA, CYPRUS, DENMARK, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GEORGIA, HUNGARY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), KOSOVO, LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY, PHILIPPINES (THE), POLAND, RUSSIAN FEDERATION, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA, SWITZERLAND, VIETNAM, AND ZAMBIA	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 10%</b>	<b>20%</b>	ALL ENTITIES RESIDENT IN:	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECHIA, CHINA, INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN PROVINCE OF CHINA, UKRAINE, AND VENEZUELA (BOLIVARIAN REPUBLIC OF	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>FAVORABLE – 5%</b>	<b>25%</b>	ALL ENTITIES RESIDENT IN:	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1. <a href="#">COVER LETTER</a>	1. YES – DTC PARTICIPANT
<b>EXEMPT U.S. – 0%</b>	<b>30%</b>	PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B):	UNITED STATES OF AMERICA	1. <a href="#">COVER LETTER</a> 2. <a href="#">SKV 3740</a> 3. <a href="#">U.S. PENSION ATTESTATION</a> 4. <a href="#">IRS FORM 6166</a>	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – IRS
<b>EXEMPT NON-U.S. – 0%</b>	<b>30%</b>	PENSIONS:	CANADA, SWITZERLAND	1. <a href="#">COVER LETTER</a> 2. <a href="#">SKV 3740</a>	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY
		ALL ENTITIES RESIDENT IN:	GREECE	3. <a href="#">CERTIFICATE OF RESIDENCY ^</a>	3. YES – DTC PARTICIPANT

All documents listed in [BLUE font](#) are generated by GlobeTax's ESP website after submission of beneficial owner data.

**\*NOTE:** SCANNED COPIES OF DOCUMENTATION FOR RELIEF AT-SOURCE AND QUICK REFUND ARE ACCEPTABLE. ORIGINAL DOCUMENTATION IS NOT REQUIRED.

^ CANADIAN PENSION FUNDS SEEKING EXEMPTION MUST PROVIDE A CERTIFICATE OF RESIDENCY CITING ARTICLE 10 PARAGRAPH 8 OF THE CANADA/SWEDEN AGREEMENT.

## ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE – 30%	0%	ALL ENTITIES RESIDENT IN:	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE – 25%	5%	ALL ENTITIES RESIDENT IN:	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY (COPY)
FAVORABLE – 22.5%	7.5%	ALL ENTITIES RESIDENT IN:	JAMAICA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)
FAVORABLE – 20%	10%	ALL ENTITIES RESIDENT IN:	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)
FAVORABLE – 15%	15%	TAXABLE ENTITIES RESIDENT IN:	UNITED STATES OF AMERICA	1. COVER LETTER 2. SKV 3740 3. CERTIFICATE OF PAYMENT 4. IRS FORM 6166* 5. POWER OF ATTORNEY 6. PARTNERSHIP BREAKDOWN (IF APPLICABLE)	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT 4. YES – IRS 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY) 6. NO
FAVORABLE – 15%	15%	ALL ENTITIES RESIDENT IN:	ALBANIA, ARGENTINA, ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA, CROATIA, CYPRUS, DENMARK, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GEORGIA, HUNGARY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), KOSOVO, LATVIA, LITHUANIA, LUXEMBOURG, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY, PHILIPPINES (THE), POLAND, RUSSIAN FEDERATION, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA, SWITZERLAND, VIETNAM, AND ZAMBIA	1. COVER LETTER 2. SKV 3740 3. SKV 3742 (SWISS RESIDENTS ONLY) 4. CERTIFICATE OF RESIDENCY* 5. POWER OF ATTORNEY	1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT OR BENEFICIARY 3. YES – DTC PARTICIPANT OR BENEFICIARY 4. YES – LOCAL TAX AUTHORITY 5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)

<b>FAVORABLE – 10%</b>	<b>20%</b>	ALL ENTITIES RESIDENT IN:	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECHIA, CHINA, INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN PROVINCE OF CHINA, UKRAINE, AND VENEZUELA (BOLIVARIAN REPUBLIC OF)	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. CERTIFICATE OF RESIDENCY*</li> <li>5. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – LOCAL TAX AUTHORITY</li> <li>5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
<b>FAVORABLE – 5%</b>	<b>25%</b>	ALL ENTITIES RESIDENT IN:	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. CERTIFICATE OF PAYMENT</li> <li>4. CERTIFICATE OF RESIDENCY*</li> <li>5. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – LOCAL TAX AUTHORITY</li> <li>5. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
<b>EXEMPT U.S. – 0%</b>	<b>30%</b>	PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B):	UNITED STATES OF AMERICA	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. U.S. PENSION ATTESTATION</li> <li>4. IRS FORM 6166*</li> <li>5. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT</li> <li>4. YES – IRS</li> <li>5. BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
<b>EXEMPT NON-U.S. – 0%</b>	<b>30%</b>	PENSIONS:	CANADA, SWITZERLAND	<ol style="list-style-type: none"> <li>1. COVER LETTER</li> <li>2. SKV 3740</li> <li>3. SKV 2742 (SWISS RESIDENTS ONLY)</li> <li>4. CERTIFICATE OF PAYMENT</li> <li>5. CERTIFICATE OF RESIDENCY/UCIT ATTESTATION</li> <li>6. POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>1. YES – DTC PARTICIPANT</li> <li>2. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>3. YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>4. YES – DTC PARTICIPANT</li> <li>5. YES – LOCAL TAX AUTHORITY</li> <li>6. YES – BENEFICIARY AND/OR DTC PARTICIPANT (COPY)</li> </ol>
		ALL ENTITIES RESIDENT IN:	GREECE		
		UNDERTAKINGS FOR COLLECTIVE INVESTMENT IN TRANSFERABLE SECURITIES (UCITS)	EUROPEAN UNION MEMBER STATES		

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

**NOTE:** SKV FORM CAN BE CERTIFIED BY THE BENEFICIARY'S LOCAL TAX AUTHORITY IN LIEU OF A STANDALONE CERTIFICATE OF RESIDENCY FOR FAVORABLE (NON-EXEMPT) WITHHOLDING RATES. HOWEVER, A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED BY THE SWEDISH TAX AUTHORITIES.


\*COPIES OF CERTIFICATE OF RESIDENCY AND IRS FORM 6166 ARE ACCEPTABLE. MUST BE FOR THE YEAR OF DIVIDEND PAYMENT.

^CANADIAN PENSION FUNDS SEEKING EXEMPTION MUST PROVIDE A CERTIFICATE OF RESIDENCY CITING ARTICLE 10 PARAGRAPH 8 OF THE CANADA/SWEDEN AGREEMENT.

## DESCRIPTION OF VARIOUS DOCUMENTATION

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

CONTACT DETAILS	
PRIMARY CONTACT	PATRYK KRASZEWSKI
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
GROUP EMAIL	<a href="mailto:SWEDENESP@GLOBETAX.COM">SWEDENESP@GLOBETAX.COM</a>
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	NICOLE BRODIE



powered by **GLOBETAX**

Deutsche Bank Trust Company Americas, BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A. offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to Deutsche Bank Trust Company Americas, BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A. and creates applicable documentation on the Participant's behalf.

Submit the data online through the web site below, print out the document on letterhead, sign, and mail or email them to GlobeTax.

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

<https://ESP.GlobeTax.com>

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

**Warning and Disclaimer:**

The information and data contained in this Notice is based on information obtained from multiple sources believed to be reliable. However, Deutsche Bank Trust Company Americas, BNY Mellon, Citibank, N.A., JPMorgan Chase Bank, N.A. 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, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. 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.



## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<p><b>AM I REQUIRED TO FILE THROUGH ESP?</b></p>	<p><b>NO</b>, YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.</p>
<p><b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</b></p>	<p><b>NO</b>, GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID RECORD DATE HOLDINGS. BENEFICIAL OWNERS ARE REQUIRED TO FILE THEIR CLAIMS THROUGH THE CUSTODY CHAIN TO THE DTC PARTICIPANT OF RECORD. ALL CLAIMS NOT RECEIVED DIRECTLY FROM THE DTC PARTICIPANT WILL BE RETURNED TO THE BENEFICIAL OWNER.</p>
<p><b>IS THE PROCESS FOR TAX RELIEF OFFERED BY THE DEPOSITARY BANKS AN OPTIONAL PROCESS?</b></p>	<p><b>YES</b>, THIS IS A DISCRETIONARY, OPTIONAL SERVICE.</p>
<p><b>ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?</b></p>	<p><b>YES</b>, WITH A TREASURY DETERMINATION LETTER.</p>
<p><b>DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?</b></p>	<p><b>YES</b>, THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.</p>
<p><b>MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?</b></p>	<p><b>YES</b>, BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.</p>
<p><b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</b></p>	<p><b>YES</b>, ALONG WITH THE ELECTRONIC SUBMISSION WE REQUIRED DOCUMENTATION LISTED IN THE ELIGIBILITY MATRIX IN HARDCOPY FORM. THIS APPLIES ONLY TO DOCUMENTATION FOR THE LONG FORM PROCESS. RELIEF AT-SOURCE / QUICK REFUND DOCUMENTATION IS NOT REQUIRED IN HARDCOPY FORM.</p>
<p><b>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?</b></p>	<p>IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED IN GOOD FAITH.</p>

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE QUESTIONS

<b>ONCE I SUBMIT AN AT SOURCE CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?</b>	PAYMENT WILL BE MADE ON DR PAY DATE.
<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE AT SOURCE PROCESS?</b>	<b>YES.</b>
<b>DOES THE AT SOURCE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b>
<b>WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?</b>	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.
<b>WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT OR FAVORABLE ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO GLOBETAX BY THE DEADLINE INDICATED IN THE “CHARGES &amp; DEADLINES” SECTION?</b>	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE CATEGORY. YOU WILL HAVE AN OPPORTUNITY TO FILE THROUGH THE DTC QUICK REFUND AND NON-DTC LONG FORM PROCESS IF THIS TRANSPIRES. DTCC MAY IMPOSE A FEE TO ENABLE THE MOVEMENT OF SHARES BACK TO THE 30% RATE.
<b>IS THIS PROCESS FREE OF CHARGE?</b>	<b>NO.</b> THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. DEUTSCHE BANK TRUST COMPANY AMERICAS, BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A. UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN THEIR SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.009375 PER DEPOSITARY RECEIPT WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO DEUTSCHE BANK TRUST COMPANY AMERICAS, BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A. OR THEIR AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO DEUTSCHE BANK TRUST COMPANY AMERICAS, BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A. MAY BE SHARED WITH THEIR AGENTS.

### QUICK REFUND / LONG FORM QUESTIONS

<b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b>	<b>YES,</b> QUICK REFUND PAYMENT WILL BE MADE THROUGH DTC.
<b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b>	<b>NO.</b> THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FORM CLAIMS WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
<b>IS THIS PROCESS FREE OF CHARGE?</b>	<b>NO.</b> QUICK REFUND / LONG FORM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. DEUTSCHE BANK TRUST COMPANY AMERICAS, BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A. UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE, AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN ITS SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0125 PER DEPOSITARY RECEIPT WITH A MINIMUM OF \$25, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO DEUTSCHE BANK TRUST COMPANY AMERICAS, BNY MELLON, CITIBANK, N.A., JPMORGAN CHASE BANK, N.A. OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO DEUTSCHE BANK TRUST COMPANY AMERICAS MAY BE SHARED WITH ITS AGENTS.