



Important Notice
The Depository Trust Company

B #:	13975-20
Date:	September 24, 2020
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief Country: Ireland Security: Johnson Controls International PLC CUSIP: G51502105 Record Date: 09/28/2020 Payable Date: 10/16/2020 Relief at Source CA Web Cut-Off: 10/05/2020 8:00 PM ET Quick Refund CA Web Cut-Off: 10/26/2020 8:00 PM ET

Participants can use DTC's Corporate Action 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.

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.




JOHNSON CONTROLS INTERNATIONAL PLC has announced a cash dividend. Equiniti Trust Company acts as the U.S. Transfer Agent for this 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. By electing, Participants agree to the **Indemnification** below.

All supporting documentation for exempt elections must be provided to GlobeTax acting on behalf of Equiniti Trust Company, the qualifying intermediary (the “QI”) for **JOHNSON CONTROLS INTERNATIONAL PLC** by the applicable deadline stated below.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	IRELAND
ISSUE	JOHNSON CONTROLS INTERNATIONAL PLC
CUSIP#	G51502105
UNDERLYING ISIN	IE00BY7QL619
QUALIFYING INTERMEDIARY	EQUINITI TRUST COMPANY
RECORD DATE	SEPTEMBER 28, 2020
PAY DATE	OCTOBER 16, 2020
ORD RATE	\$0.26
STATUTORY WITHHOLDING RATE	25%
	NOT AVAILABLE

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 of notification.

Note: The statutory withholding rate for all Irish events has increased from 20% to 25% effective January 1st, 2020. The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with a record date of September 28, 2020. Future dividends may be subject to different requirements that will be outlined in subsequent important notices.

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTC	N/A	N/A	N/A	\$0	OCTOBER 5, 2020 8:00 P.M. ET
QUICK REFUND	NOVEMBER 2, 2020	DTC	N/A	N/A	N/A	\$0	OCTOBER 26, 2020 8:00 P.M. ET
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK/ACH	N/A	N/A	UP TO \$0.0075 PER SHARE	\$25.00	DECEMBER 1, 2024

INDEMNIFICATION

I / We certify that to the best of my knowledge the individual beneficial owner(s) 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.

In consideration of the assistance of GlobeTax and the Issuer in processing such claims, the Participant expressly agrees that neither GlobeTax nor the Issuer nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Issuer and its 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. The Participant further agrees that their 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
EXEMPT U.S. 0%	25%	QUALIFYING U.S. ENTITIES WITH A VERIFIED U.S. ADDRESS	NONE	N/A
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) 0%	25%	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, GHANA, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, NORTH MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA	1. COVER LETTER 2. NON-RESIDENT V2 FORM	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER
OTHER ELIGIBLE ENTITIES 0%	25%	A COMPANY THAT IS RESIDENT OUTSIDE OF A RELEVANT TERRITORY BUT IS CONTROLLED BY A PERSON OR PERSONS THAT IS OR ARE RESIDENT IN A RELEVANT TERRITORY OR BY A COMPANY THAT IS SUBSTANTIALLY AND REGULARLY TRADED ON A RECOGNIZED STOCK EXCHANGE IN A RELEVANT TERRITORY	1. COVER LETTER 2. NON-RESIDENT V2B FORM	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER
EXEMPT ELIGIBLE IRISH ENTITIES 0%	25%	IRISH RESIDENT COMPANIES, PENSION SCHEMES, QUALIFYING EMPLOYEE SHARE OWNERSHIP TRUSTS, COLLECTIVE INVESTMENT UNDERTAKINGS OR CHARITIES	1. COVER LETTER 2. COMPOSITE RESIDENT V3 FORM	1. YES – DTC PARTICIPANT 2. YES – BENEFICIAL OWNER

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

ELIGIBILITY MATRIX – LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
EXEMPT U.S. 0%	25%	QUALIFYING U.S. ENTITIES WITH A VERIFIED U.S. ADDRESS (CLAIMED UNFAVORABLE THROUGH CA WEB)	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – FINAL BENEFICIAL OWNER
EXEMPT RESIDENTS OF RELEVANT TERRITORIES 0%	25%	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, GHANA, GREECE, HONG KONG, HUNGARY, ICELAND, INDIA, ISRAEL, ITALY, JAPAN, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), KUWAIT, LATVIA, LITHUANIA, LUXEMBOURG, NORTH MACEDONIA, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONTENEGRO, MOROCCO, NETHERLANDS, NEW ZEALAND, NORWAY, PAKISTAN, PANAMA, POLAND, PORTUGAL, QATAR, ROMANIA, RUSSIA, SAUDI ARABIA, SERBIA, SINGAPORE, SLOVAK REPUBLIC, SLOVENIA, SOUTH AFRICA, SPAIN, SWEDEN, SWITZERLAND, THAILAND, TURKEY, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, UZBEKISTAN, VIETNAM, ZAMBIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM 4. NON-RESIDENT V2 FORM 5. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 4. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 5. YES – FINAL BENEFICIAL OWNER
OTHER ELIGIBLE ENTITIES 0%	25%	A COMPANY THAT IS RESIDENT OUTSIDE OF A RELEVANT TERRITORY BUT IS CONTROLLED BY A PERSON OR PERSONS THAT IS OR ARE RESIDENT IN A RELEVANT TERRITORY OR BY A COMPANY THAT IS SUBSTANTIALLY AND REGULARLY TRADED ON A RECOGNIZED STOCK EXCHANGE IN A RELEVANT TERRITORY	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM 4. NON-RESIDENT V2B FORM 5. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 4. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 5. YES – FINAL BENEFICIAL OWNER
EXEMPT ELIGIBLE IRISH ENTITIES 0%	25%	IRISH RESIDENT COMPANIES, PENSION SCHEMES, QUALIFYING EMPLOYEE SHARE OWNERSHIP TRUSTS, COLLECTIVE INVESTMENT UNDERTAKINGS OR CHARITIES	<ol style="list-style-type: none"> 1. COVER LETTER 2. DTC PARTICIPANT POWER OF ATTORNEY 3. COMPOSITE RESIDENT V3 FORM 4. BENEFICIAL OWNER POWER OF ATTORNEY 	<ol style="list-style-type: none"> 1. YES – DTC PARTICIPANT 2. YES – DTC PARTICIPANT 3. YES – DTC PARTICIPANT OR FINAL BENEFICIAL OWNER 4. YES – FINAL BENEFICIAL OWNER

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

ELIGIBILITY MATRIX – INVESTOR TYPE

INVESTOR	DESCRIPTION / CLARIFICATION
U.S. RESIDENTS	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 not required 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.
RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.)	To qualify under this category: <ul style="list-style-type: none"> 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. OR b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period.
OTHER ELIGIBLE ENTITIES	To qualify under this category: <ul style="list-style-type: none"> 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. OR b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period.
IRISH RESIDENT CORPORATIONS AND OTHER ENTITIES (EXCLUDING INDIVIDUALS)	To qualify under this category: <ul style="list-style-type: none"> 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. OR b) An original Composite Resident V3 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period.
U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A U.S. RESIDENT	Either <ul style="list-style-type: none"> a) There is still a valid U.S. address on file with the DTC Participant (validated with a W9). OR 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. <p>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</p>

<p>U.S. CITIZENS AND RESIDENTS ON LONG TERM ASSIGNMENT ABROAD ELECTING AS A RESIDENT OF RELEVANT TERRITORY</p>	<p>To qualify under this category:</p> <ul style="list-style-type: none"> a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner. <p>OR</p> <ul style="list-style-type: none"> b) An original Non-Resident V2 Form is provided to GlobeTax as agent for the QI by the end of the applicable election period. <p>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</p>
<p>RESIDENTS OF RELEVANT TERRITORIES RESIDING IN THE U.S.</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>ELECT SHARES IN THE RESIDENTS OF RELEVANT TERRITORIES (OTHER THAN THE U.S.) CATEGORY</p>
<p>PARTNERSHIPS – U.S. RESIDENTS</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>ELECT SHARES IN THE U.S. RESIDENTS CATEGORY</p>
<p>PARTNERSHIPS – RESIDENTS OF RELEVANT TERRITORIES</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"> a) An original Non-Resident V2 Form on file with the qualifying Intermediary closest to the beneficial owner. <p>OR</p> <ul style="list-style-type: none"> b) An original Non-Resident V2 Form provided to GlobeTax as agent for the QI. <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, 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><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></p>

<p>NON-RELEVANT TERRITORY FORMED PARTNERSHIP (e.g. CAYMAN ISLANDS)</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> <p style="padding-left: 40px;">a) A concession letter from the Irish Revenue Commissioners on file with the qualifying intermediary closest to the beneficial owner.</p> <p style="text-align: center;">OR</p> <p style="padding-left: 40px;">b) A concession letter from the Irish Revenue Commissioners is provided to GlobeTax as agent for the QI.</p> <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, 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>TAXABLE (“DISCRETIONARY”) TRUSTS</p>	<p>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.</p>
<p>NON-TAXABLE (“NON-DISCRETIONARY”) TRUSTS</p>	<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 25% 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: 25%</p>

WARNING AND DISCLAIMER:

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

IN CONSIDERATION OF THE ASSISTANCE OF GLOBETAX AND THE ISSUER IN PROCESSING SUCH CLAIMS, THE PARTICIPANT EXPRESSLY AGREES THAT NEITHER GLOBETAX NOR THE ISSUER NOR ANY OF THEIR AGENTS OR AFFILIATES SHALL HAVE ANY LIABILITY FOR, AND SHALL INDEMNIFY, DEFEND AND HOLD THE ISSUER AND ITS 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. THE PARTICIPANT FURTHER AGREES THAT THEIR OBLIGATIONS HEREUNDER SHALL BE FREE FROM ALL DEFENSES.

DESCRIPTION OF VARIOUS DOCUMENTATION		
DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY
DIVIDEND WITHHOLDING TAX REFUND CLAIM FORM	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
NON-RESIDENT V2 FORM (V2A, V2B, V2C)	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.	COPY
COMPOSITE RESIDENT V3 FORM	Irish dividend withholding tax exemption declaration form for eligible Irish beneficial owners.	COPY
BENEFICIAL OWNER POWER OF ATTORNEY	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
DTC PARTICIPANT POWER OF ATTORNEY	A document issued by the DTC Participant to the Transfer Agent authorizing the Transfer Agent 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

CONTACT DETAILS	
PRIMARY CONTACT	JOE HANDS
PHONE	1-212-747-9100
FAX	1-212-747-0029
GROUP EMAIL	IRELANDESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA - 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	QUINN ASLIN

ESP

Equiniti Trust Company 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 GlobeTax and creates applicable documentation on the Participants behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with the necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

FREQUENTLY ASKED QUESTIONS (FAQs)

<p>What is the difference between the V2 forms A, B, and C and which one needs to be completed?</p>	<p>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.</p>
<p>Can non-U.S. financial institutions benefit from Relief At-Source for their underlying holders?</p>	<p>To be eligible to reclaim through Relief At Source or Quick Refund all institutions involved in the payment between DTC and the final beneficial owner (not including the final BO) must be an Irish Qualified Intermediary (QI) or domiciled in the United States. If one of more of the institutions are not an Irish QI and are outside of the U.S., exemption cannot be applied At Source.</p> <p>For example, if the DTC participant is a Canadian Bank without Irish QI status they cannot participate in Relief At Source or Quick Refund. However, the beneficial owner may still be eligible to reclaim through the long form process - requirements described above.</p>
<p>Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?</p>	<p>Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.</p>
<p>How long does it take for long-form claims to be paid?</p>	<p>We estimate it takes 4 months for long form claims to be paid.</p>
<p>Does the long-form process have a minimum position requirement per beneficial owner?</p>	<p>No, however, 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.</p>
<p>What is the statute of limitations for filing Irish reclaims?</p>	<p>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 in good faith.</p>
<p>What happens if the participant does not make a CA web election within the specified CA web election window?</p>	<p>All shares will be withheld at the 25% tax rate. You will have an opportunity to file long form if the shares are withheld.</p>
<p>Will GlobeTax accept claims filed directly to them by beneficial owners?</p>	<p>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>