



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	16039-21
<b>Date:</b>	November 2, 2021
<b>To:</b>	All Participants
<b>Category:</b>	Tax Relief, Distributions
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b><u>Tax Relief</u></b> – Country: Sweden <b><u>Security:</u></b> Swedbank <b><u>CUSIP:</u></b> 870195104 <b><u>Record Date:</u></b> 11/08/2021 <b><u>Payable Date:</u></b> 11/22/2021 <b><u>Relief at Source CA Web Cut-Off:</u></b> 11/11/2021 8:00 PM ET <b><u>Quick Refund CA Web Cut-Off:</u></b> 12/06/2021 8:00 PM ET

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).



**SWEDBANK (SWDBY)** has announced a cash dividend and BNY Mellon acts as Depository for the Depository 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. By electing, Participants agree to the **Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners** below.

On DR pay date, all 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	
<b>COUNTRY OF ISSUANCE</b>	SWEDEN
<b>ISSUE</b>	SWEDBANK
<b>CUSIP#</b>	870195104
<b>UNDERLYING ISIN</b>	SE0000242455
<b>DEPOSITORY</b>	BNY MELLON
<b>DR RECORD DATE</b>	NOVEMBER 8, 2021
<b>ORD PAY DATE</b>	NOVEMBER 4, 2021
<b>DR PAY DATE</b>	NOVEMBER 22, 2021
<b>RATIO (DR to ORD)</b>	1 : 1
<b>ORD RATE</b>	7.30 SEK
<b>STATUTORY WITHHOLDING RATE</b>	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

### IMPORTANT NOTE:

- **SCANNED COPIES OF LONG FORM CLAIM DOCUMENTATION ARE NOW PERMANENTLY ACCEPTED. ORIGINAL DOCUMENTS ARE NO LONGER REQUIRED UPON SUBMISSION. THE SWEDISH TAX AUTHORITY RESERVES THE RIGHT TO REQUEST ORIGINAL DOCUMENTS AS NEEDED AND THEREFORE SHOULD BE KEPT ON FILE. HOWEVER, EXCEPTION APPLIES FOR SWITZERLAND DOMICILE BENEFICIAL OWNERS. PLEASE SEE THE LONG FORM ELIIBLITY MATRIX FOR FURTHER DETAILS.**
- **QUICK REFUND ONLY: IF A BENEFICIARY WAS PREVIOUSLY PAID AT A FAVORABLE RATE AND IS SUBMITTING A SECOND CLAIM TO FURTHER REDUCE THEIR TAX LIABILITY IN SWEDEN, THEN THEY SHOULD BE DISCLOSED ON GLOBETAX’S ESP SYSTEM BUT NOT ELECTED FOR ON DTC’S CA WEB. THE PAYMENT WILL BE MADE AT THE SAME TIME AS THE QUICK REFUND ADJUSTMENT AT DTC BUT WILL BE MADE BY GLOBETAX DIRECTLY TO THE DTC PARTICIPANT EITHER THROUGH ACH (IF YOU ARE ENROLLED IN THE ACH SERVICE) OR BY CHECK.**

## \*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	DTC	UP TO \$0.005 PER DR	\$0	NOVEMBER 11, 2021 8:00 P.M. EST
RELIEF AT SOURCE – EXEMPT	PAYMENT ON PAY DATE	DTC	UP TO \$0.0075 PER DR	\$0	NOVEMBER 11, 2021 8:00 P.M. EST
QUICK REFUND	POST-RAS PROCESS; ONGOING THROUGH DEADLINE	DTC	UP TO \$0.01 PER DR	\$0	DECEMBER 06, 2021 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	UP TO \$0.01 PER DR	\$25.00	OCTOBER 31, 2026

### Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY Mellon 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. We hereby accept and agree to pay the fees of BNY Mellon disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (Relief-at-Source, Quick Refund, or Long Form) 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 in addition to statutory and documentation requirements, and the deduction of fees, tax relief benefits will be subject to review and approval, and potential audits by the applicable custodian and 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. Participants and/or investors should seek advice based upon their own particular circumstances from an independent tax advisor.

We certify to the best of our knowledge that each of the beneficial owners identified are eligible for the preferential rates as stated 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. Furthermore, in the event of an audit we agree to provide any and all documentation required by the respective Tax Authority.

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 tax relief. 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.

## RELIEF AT SOURCE/ QUICK REFUND ELIGIBILITY MATRIX

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 OF AMERICA	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, HUNGARY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), 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, 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, CHINA, CZECHIA, GEORGIA, INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN PROVINCE OF CHINA, AND UKRAINE	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. IRS FORM 6166	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	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> <sup>^</sup>	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.

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

## LONG FORM ELIGIBILITY MATRIX

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. 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)
<b>FAVORABLE – 22.5%</b>	<b>7.5%</b>	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)
<b>FAVORABLE – 20%</b>	<b>10%</b>	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)
<b>FAVORABLE – 15%</b>	<b>15%</b>	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 – BENEFICIAL OWNER/DTC PARTICIPANT (COPY) 6. NO
<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, HUNGARY, ICELAND, INDONESIA, IRELAND, ISRAEL, ITALY, KAZAKHSTAN, KOREA, REPUBLIC OF (SOUTH), 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, AND UKRAINE	<ol style="list-style-type: none"> <li>COVER LETTER</li> <li>SKV 3740</li> <li>CERTIFICATE OF PAYMENT</li> <li>CERTIFICATE OF RESIDENCY*</li> <li>POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>YES – DTC PARTICIPANT</li> <li>YES – LOCAL TAX AUTHORITY</li> <li>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>COVER LETTER</li> <li>SKV 3740</li> <li>CERTIFICATE OF PAYMENT</li> <li>CERTIFICATE OF RESIDENCY*</li> <li>POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>YES – DTC PARTICIPANT</li> <li>YES – LOCAL TAX AUTHORITY</li> <li>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>COVER LETTER</li> <li>SKV 3740</li> <li>U.S. PENSION ATTESTATION</li> <li>IRS FORM 6166*</li> <li>POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>YES – DTC PARTICIPANT</li> <li>YES – IRS</li> <li>YES – 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>COVER LETTER</li> <li>SKV 3740</li> <li>SKV 2742 (SWISS RESIDENTS ONLY)</li> <li>CERTIFICATE OF PAYMENT</li> <li>CERTIFICATE OF RESIDENCY<sup>^</sup>UCIT</li> <li>POWER OF ATTORNEY</li> </ol>	<ol style="list-style-type: none"> <li>YES – DTC PARTICIPANT</li> <li>YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>YES – DTC PARTICIPANT OR BENEFICIARY</li> <li>YES – DTC PARTICIPANT</li> <li>YES – LOCAL TAX AUTHORITY</li> <li>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.

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

\*\* SWITZERLAND DOMICILE BENEFICIAL OWNERS ARE SUBJECT TO A DIFFERENT PROCESS IN WHICH 2 ORIGINAL SETS OF CLAIM DOCUMENTATION ARE REQUIRED TO BE MAILED TO GLOBETAX.

## DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT(S)
<b>COVER LETTER</b>	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES THE DEPOSITARY / GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	COPY	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.	COPY	BENEFICIAL OWNER OR DTC PARTICIPANT AND/OR CERTIFIED BY LOCAL TAX OFFICE
<b>SKV 3742</b>	CLAIM FOR REPAYMENT OF SWEDISH TAX ON DIVIDENDS FORM FOR CLIENTS WITH A SWISS DOMICILE. THIS FORM NEEDS TO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE FOR NON-U.S. ENTITIES.	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT AND/OR CERTIFIED BY LOCAL TAX OFFICE
<b>U.S. PENSION ATTESTATION</b>	ATTESTATION FOR U.S. PENSIONS	COPY	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) OR 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, INCLUDING ARTICLE 10 PARAGRAPH 8 FOR TAX YEAR OF THE DIVIDEND PAYMENT.	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.	COPY	BENEFICIAL OWNER / LEGAL REPRESENTATIVE
<b>CERTIFICATION OF DIVIDEND PAYMENT ("CODP")</b>	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON DTC PARTICIPANT'S COMPANY LETTERHEAD.	COPY	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.	COPY	BENEFICIAL OWNER AND/OR DTC PARTICIPANT

## CONTACT DETAILS

PRIMARY CONTACT	PATRYK KRASZEWSKI
DOMESTIC PHONE (U.S.)	1-800-915-3536
DOMESTIC FAX (U.S.)	1-800-985-3536
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

## ESP



BNY Mellon 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](mailto:ESP@GLOBETAX.COM) at 212-747-9100 if you have any questions about this process.

### **Warning and Disclaimer:**

BNY Mellon will not be responsible for the truth or accuracy of any submissions received by it and all Participants and holders, whether or not following the procedures set forth herein or otherwise submitting any information, agree to indemnify and hold harmless BNY Mellon and its agents for any and all losses, liabilities and fees (including reasonable fees and expenses of counsel) incurred by any of them in connection herewith or arising here from. BNY Mellon and its agents will be relying upon the truth and accuracy of any and all submissions received by them in connection with the tax relief process and shall hold all participants and DR holders liable and responsible for any losses incurred in connection therewith or arising there from. There is no guarantee that the applicable tax authorities will accept submissions for relief. Neither BNY Mellon nor its agents shall be responsible or liable to any holders of DRs in connection with any matters related to, arising from, or in connection with the tax relief process described herein. See also "**Agreements, Fees, Representations and Indemnification**" above.

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## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

<b>AM I REQUIRED TO FILE THROUGH ESP?</b>	<b>NO</b> , YOU MAY SUBMIT A 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.
<b>WILL GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?</b>	<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.
<b>IS THE PROCESS FOR TAX RELIEF OFFERED BY THE DEPOSITARY BANKS AN OPTIONAL PROCESS?</b>	<b>YES</b> , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
<b>ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?</b>	<b>YES</b> , WITH A TREASURY DETERMINATION LETTER.
<b>DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?</b>	<b>YES</b> , THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
<b>MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?</b>	<b>YES</b> , BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.
<b>DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO GLOBETAX?</b>	<b>NO</b> , SCANNED COPIES OF LONG FORM DOCUMENTATION ARE NOW PERMANENTLY ACCEPTED. HOWEVER, THE SWEDISH TAX AUTHORITY RESERVES THE RIGHT TO REQUEST ORIGINAL DOCUMENTS AS NEEDED AND THEREFORE SHOULD BE KEPT ON FILE. EXCEPTION APPLIES FOR SWITZERLAND DOMICILE BENEFICIAL OWNERS.
<b>WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?</b>	IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE ORDINARY DIVIDEND PAYS. CLAIMS RECEIVED AFTER THE SUBMISSION DEADLINE WILL BE FILED IN GOOD FAITH.

### 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 "FEE &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.

<p><b>IS THIS PROCESS FREE OF CHARGE?</b></p>	<p><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. BNY MELLON 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 \$0.0075 PER DEPOSITARY RECEIPT WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON, MAY BE SHARED WITH ITS AGENTS.</p>
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**QUICK REFUND / LONG FORM QUESTIONS**

<p><b>WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE QUICK REFUND PROCESS?</b></p>	<p><b>NO,</b> YOU WILL BE PAID BY CHECK OR ACH.</p>
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<p><b>DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?</b></p>	<p><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.</p>
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<p><b>IS THIS PROCESS FREE OF CHARGE?</b></p>	<p><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. BNY MELLON 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 \$0.01 PER DEPOSITARY RECEIPT FOR QUICK REFUND AND LONG FORM) (WITH A MINIMUM OF \$25 FOR LONG FORM).AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO BNY MELLON OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO BNY MELLON MAY BE SHARED WITH ITS AGENTS.</p>
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