



Important Notice
The Depository Trust Company

B #:	14609-21
Date:	April 21, 2021
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief Country:</u> Ireland <u>Security:</u> Allegion PLC <u>CUSIP:</u> G0176J109 <u>Record Date:</u> 6/16/2021 <u>Payable Date:</u> 6/30/2021 <u>Relief at Source CA Web Cut-Off:</u> 6/21/2021 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 Services Inc. 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.*

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ALLEGION PLC has announced a cash dividend. BNY Mellon acts as the Qualifying Intermediary (the “QI”) 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 therefore, 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.

All supporting documentation for exempt elections must be provided to GlobeTax as agent for BNY Mellon by the applicable deadline stated below.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	IRELAND
ISSUE	ALLEGION PLC
CUSIP#	G0176J109
UNDERLYING ISIN	IE00BFRT3W74
QUALIFYING INTERMEDIARY	BNY MELLON
RECORD DATE	JUNE 16, 2021
PAY DATE	JUNE 30, 2021
ORD RATE	\$0.36
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.

Note: The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with a record date of June 16, 2021. 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	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE	PAYMENT ON PAY DATE	DTC	NO MINIMUM	NO FEE	NO FEE	\$0	JUNE 21, 2021 8:00 P.M. ET
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	NO MINIMUM	NO FEE	UP TO \$0.01 PER SHARE	\$25.00	DECEMBER 1, 2025

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 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 any 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.

ELIGIBILITY MATRIX – RELIEF AT SOURCE

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
EXEMPT U.S. 0%	25%	QUALIFYING U.S. ENTITIES AND U.S. INDIVIDUALS 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	<ol style="list-style-type: none"> 1. COVER LETTER 2. NON-RESIDENT V2 FORM 	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. COVER LETTER 2. NON-RESIDENT V2B FORM 	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. COVER LETTER 2. COMPOSITE RESIDENT V3 FORM 	<ol style="list-style-type: none"> 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 AND U.S. INDIVIDUALS 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> <p>a) An original Non-Resident V2 Form is on file with the qualifying intermediary closest to the beneficial owner. 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.</p> <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>For LONG FORM claims, the underlying partners must demonstrate that they are entitled beneficial owners. Partnership claims must include consent from the underlying holders (POA), partnership breakdown which specifies the address and percent of holding per partner, and credit advice per partner from the upper level partnership.</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> <p>a) An original Non-Resident V2 Form on file with the qualifying Intermediary closest to the beneficial owner. OR b) An original Non-Resident V2 Form provided to GlobeTax as agent for the QI.</p> <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. A DWT form will be required for each underlying holder in the partnership when submitting for long form.</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> <ul style="list-style-type: none"> a) A concession letter from the Irish Revenue Commissioners on file with the qualifying intermediary closest to the beneficial owner. <p>OR</p> <ul style="list-style-type: none"> b) A concession letter from the Irish Revenue Commissioners is provided to GlobeTax as agent for the QI. <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> <p>For LONG FORM claims, trusts not taxable at the entity level (non-taxable trusts) must provide a POA per underlying holder as well as certificates of payment from the trust to its underlying holders and a breakdown showing the address and share percentage of each underlying holder. Underlying holders of the trust who are non-US residents must also provide a V2 form and DWT form.</p>

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 NUMBER	1-212-747-9100
FAX NUMBER	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

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 BNY Mellon 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.

FREQUENTLY ASKED QUESTIONS (FAQs)

What is the difference between the V2 forms A, B, and C and which one needs to be completed?	The V2 forms A, B, and C each pertain to different types of beneficial owners and should be selected based on the final beneficiary. Qualifying non-resident individuals must use the V2A, qualifying non-resident companies must use the V2B, and all other qualifying non-resident persons (not being an individual or a company) must use the V2C.
Can non-U.S. financial institutions benefit from Relief At-Source for their underlying holders?	To be eligible to reclaim through Relief At Source 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. For example, if the DTC participant is a Canadian Bank without Irish QI status they cannot participate in Relief At Source. However, the beneficial owner may still be eligible to reclaim through the long form process - requirements described above.
Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?	Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.
How long does it take for long-form claims to be paid?	We estimate it takes 4 months for long form claims to be paid.
Does the long-form process have a minimum position requirement per beneficial owner?	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.
What is the statute of limitations for filing Irish reclaims?	It is 4 years from the end of the year in which the dividend is paid. Claims received after our submission deadline will be filed in good faith.
What happens if the participant does not make a CA web election within the specified CA web election window?	All shares will be withheld at the 25% tax rate. You will have an opportunity to file long form if the shares are withheld.
Will GlobeTax accept claims filed directly to them by beneficial owners?	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.

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 their 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 herefrom. BNY Mellon and their 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 their 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.

All tax information contained in this Important Notice is based on a good faith compilation of information obtained and received from multiple sources. The information is subject to change. Actual deadlines frequently vary from the statutory deadlines because of local market conditions and advanced deadlines set by local agents. To mitigate risk it is strongly advised that DTC Participants file their claims as soon as possible as the depository and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the event that local market rules, whether implemented by a local agent or a Tax Authority, conflict with the information provided in the important notice, either prior to or after publication, the local market rules will prevail.