



Important Notice
The Depository Trust Company

B #:	17218-22
Date:	August 5, 2022
To:	All Participants
Category:	Distributions, Tax Relief
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Country:</u> Switzerland <u>Security:</u> Sonova <u>CUSIP:</u> 83569C102 <u>Record Date:</u> 06/17/2022 <u>Payable Date:</u> 07/06/2022

*****NOT CA WEB ELIGIBLE*****

The Depository Trust Company has received from GlobeTax Services, the attached information regarding certain tax refunds on the above captioned dividend.

As directed in the notice, participants that have qualified beneficial holders that expect to benefit from this procedure should secure the required documentation.

For more information please contact GlobeTax Services at 212-747-9100.

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.



SWISS issuer, **SONOVA**, has announced a cash dividend and BNY Mellon acts as one of the Depositaries for the company’s Depositary Receipt (“DR”) program.

On DR Pay Date, all holders received the dividend net of the full statutory 35% withholding tax. Eligible holders may claim back the difference between the 35% tax rate withheld and the most favorable rate available to the beneficial holder based upon their country of residence and entity type. By filing, Participants agree to the “**Agreements, Fees, Representations and Indemnification**” below.

All holders, resident in treaty eligible countries, may reclaim via the long form process. The “Eligibility Matrix” outlines the appropriate tax rate for various countries, as well as, the required documentation.

PLEASE NOTE THAT CLAIMS MAY POTENTIALLY BE AUDITED. THE SWISS FEDERAL TAX ADMINISTRATION MAY CHOOSE TO ASK FOR FURTHER INFORMATION WITHIN 3 YEARS OF A DIVIDEND EVENT. BY FILING FOR A RECLAIM, YOU AGREE TO COMPLY WITH ANY REQUESTS MADE BY THE TAX AUTHORITY. REQUESTS FOR FURTHER INFORMATION MAY INCLUDE, BUT ARE NOT LIMITED TO: FULL OWNERSHIP DISCLOSURE, TRANSACTION HISTORY INCLUDING BORROWING AND LENDING, AND CASH FLOW ANALYSIS OF ANY HEDGING TRANSACTIONS USING FINANCIAL DERIVATIVES.

*AS OF JANUARY 1, 2020, IRAS ARE NOW ELIGIBLE TO FILE FOR EXEMPTION. IRAS FILING FOR EXEMPTION WILL BE TREATED SIMILARLY TO U.S. PENSION CLAIMS, MEANING THAT A FORM 6166 IN THE NAME OF THE BENEFICIAL OWNER IS REQUIRED. IRAS WITHOUT A FORM 6166 CAN CONTINUE TO FILE AS INDIVIDUALS FOR THE 15% FAVORABLE RATE, AS WAS THE CASE PREVIOUSLY.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
SONOVA	83569C102	CH0012549785	JUNE 17, 2022	JUNE 21, 2022	JULY 06, 2022	5 : 1	CHF 4.4

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
LONG FORM	POST PAY DATE; ONGOING	CHECK OR ACH	NO MINIMUM	NO FEE	UP TO \$0.01 PER DR	\$25.00	DECEMBER 1, 2025

* The Fees are that of the First Filer – The Bank of New York, Mellon and the Deadlines are those of Globe Tax Services

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, Citibank, N.A., Deutsche Bank Trust Company Americas, and 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. We hereby accept and agree to pay the fees of BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. disclosed in the DTC Important Notice posted for this event and type of claim we are submitting (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, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. 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, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. 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.

By using this tax relief assistance service, you are authorizing and directing the disclosure of your personal information to the tax agent, the custodian, the tax authority and their respective agents. You acknowledge and agree that such disclosure may involve your personal data being sent to a tax agent, custodian, tax authority and their respective agents located in a country outside of that in which you reside.

In the event that the General Data Protection Regulation 2016/679 (GDPR) or similar laws apply with regard to this tax relief assistance service, we certify that each of the beneficial owners identified, in providing this information and as indicated by Owner's signature below, expressly consents to the processing and transfer of their personal data outside of their country of residence. BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. will retain personal data in accordance with the GDPR and for further information about our data protection policies and procedures please refer to our Data Protection Policy, which can be found at <https://www.bnymellon.com/emea/en/privacy-policy.html>.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESP's [Reference Guide](#).

BNY Mellon, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A offer 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.

CONTACT DETAILS

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	SWITZERLANDESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA - 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

What is the statute of limitations for filing Swiss reclaims?	It is at the end of the year, 3 years from the record date. Please see the Fees & Deadlines matrix for more details on when the submission deadlines are.
Are there any additional eligibility requirements I should know about?	Yes. If the beneficial owner is engaged in a trade or business in Switzerland or has a permanent establishment in Switzerland, they are ineligible to claim through this process.
For non-U.S. claims, can I submit a stand-alone certification of residence rather than have the tax form signed by the beneficial owner's local tax office?	No, unless the tax authority of the beneficiary's country of residence does not provide stamp certification. The Swiss do not accept any forms for non-U.S. entities that are not signed by the beneficial owner's local tax office.
Will BNY Mellon accept claims filed directly to them by the beneficial owners?	BNY Mellon will only accept 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.

Is this long form process free of charge?

No. This tax reclaim assistance service is wholly voluntary, discretionary, and outside the terms and conditions of any applicable deposit agreement. Fees will be charged for this assistance service of up to \$0.01 per depositary receipt for standard long form reclaims with a minimum of \$25.00. Reclaims received post deadline cannot be assured and may be subject to a per beneficiary fee as well as other charges, fees or expenses payable by or due to BNY Mellon or its agents, including the custodian or tax authorities. In addition, charges may apply to any long form claims rejected or not accepted by the custodian. Fees paid to BNY Mellon may be shared with its agents and affiliates.

Warning and Disclaimer:

BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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 herefrom. BNY Mellon, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas 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, Citibank N.A., J.P. Morgan Chase, and/or Deutsche Bank Trust Company Americas, 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.

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 depositary 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.

ELIGIBILITY MATRIX FOR U.S. BENEFICIAL OWNERS

LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIREMENT
EXEMPT 0%	35%	UNITED STATES PENSIONS UNDER IRS SECTIONS: 401(a), 457(b), 403(b), 457(g)	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82E 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT
		UNITED STATES PENSIONS UNDER IRS SECTIONS: 81-100 GROUP TRUST	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82E 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 6. 81-100 ATTESTATION 7. ORIGINAL IRS FORM 6166 FOR UNDERLYING PENSIONS 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT 6. YES - PARTICIPANT 7. N/A
		UNITED STATES INDIVIDUAL RETIREMENT ACCOUNTS (IRAS)	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82I 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT
FAVORABLE 15%	20%	UNITED STATES INDIVIDUALS	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82I 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT
		UNITED STATES CORPORATIONS	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82C 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT
		UNITED STATES RICS	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82R*** 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT
		UNITED STATES OTHER ENTITIES	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82E 4. ORIGINAL IRS FORM 6166 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. YES - PARTICIPANT
		UNITED STATES TRANSPARENT ENTITIES (PARTNERSHIPS, S-CORPS, TRUSTS, LLCs, LLPs, AND ESTATES)	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM 82E 4. ORIGINAL IRS FORM 6166 5. TRANSPARENT ENTITY LISTING 6. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. N/A 5. N/A 6. YES - PARTICIPANT

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

**** Swiss tax forms and addendums may be signed by either the beneficial owner or DTC participant with Power of Attorney.**

***** Please see the Description of Various Documentation for U.S. RICS with more than 50% indirect holders.**

Swiss Tax Forms 82 do not require certification by the I.R.S.; however, an original I.R.S. Form 6166 must be submitted in tandem with the beneficial owner's Swiss Tax Form 82.

ELIGIBILITY MATRIX FOR NON-U.S. BENEFICIAL OWNERS

LONG FORM

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED	SIGNATURE REQUIREMENT
EXEMPT 0%	35%	PENSIONS RESIDENT IN: AUSTRALIA, BAHRAIN, BELGIUM, BRAZIL, BULGARIA, CANADA, CYPRUS, CZECH REPUBLIC, DENMARK, ESTONIA, FAROE ISLANDS, GREECE, HONG KONG, HUNGARY, ICELAND, IRELAND, JAPAN, KAZAKHSTAN, KOSOVO, LATVIA, LIECHTENSTEIN, LUXEMBOURG, MEXICO, NETHERLANDS, OMAN, POLAND, QATAR, ROMANIA, RUSSIAN FEDERATION, SLOVAK REPUBLIC, SLOVENIA, SPAIN, SWEDEN, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, ZAMBIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM (SEE SWISS TAX FORM MATRIX) 4. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. YES - PARTICIPANT
		GOVERNMENT ENTITIES RESIDENT IN: AUSTRALIA, BAHRAIN, CHINA, CYPRUS, GREECE, LIECHTENSTEIN, NORWAY, OMAN, QATAR, ROMANIA, RUSSIAN FEDERATION, SLOVAK REPUBLIC, UKRAINE, UNITED ARAB EMIRATES, ZAMBIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM (SEE SWISS TAX FORM MATRIX) 4. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. YES - PARTICIPANT
FAVORABLE 5%	30%	GOVERNMENT ENTITIES RESIDENT IN: SAUDI ARABIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM (SEE SWISS TAX FORM MATRIX) 4. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. YES - PARTICIPANT
		PENSIONS RESIDENT IN: PORTUGAL, SAUDI ARABIA		
FAVORABLE 10%	25%	RESIDENTS OF: INDIA		
		RESIDENTS OF: BULGARIA*, CHINA*, ESTONIA*, FINLAND, GEORGIA, HONG KONG*, JAPAN*, TUNISIA	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM (SEE SWISS TAX FORM MATRIX) 4. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. YES - PARTICIPANT
FAVORABLE 15%	20%	RESIDENTS OF: ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA*, AUSTRIA, AZERBAIJAN, BAHRAIN*, BANGLADESH, BELARUS, BELGIUM, BRAZIL*, CANADA*, CHILE, COLOMBIA, CROATIA, CYPRUS, CZECH REPUBLIC*, DENMARK*, ECUADOR, EGYPT, FAROE ISLANDS*, FRANCE, GERMANY, GHANA, GREECE*, HUNGARY*, ICELAND*, INDONESIA, IRELAND, ISRAEL, ITALY, IVORY COAST, JAMAICA, KAZAKHSTAN*, KOSOVO*, KUWAIT, KYRGYZSTAN, LATVIA*, LIECHTENSTEIN*, LITHUANIA, LUXEMBOURG*, MALAYSIA, MALTA, MEXICO, MOLDOVA, MONGOLIA, MONTENEGRO, MOROCCO, NETHERLANDS, NEW ZEALAND, NORTH MACEDONIA, NORWAY*, OMAN, PERU, PHILIPPINES, POLAND, PORTUGAL*, QATAR*, REPUBLIC OF KOREA, ROMANIA*, RUSSIAN FEDERATION*, SAUDI ARABIA*, SERBIA, SINGAPORE, SLOVAK REPUBLIC*, SLOVENIA*, SOUTH AFRICA, SPAIN*, SRI LANKA, SWEDEN*, TAIWAN, TAJIKISTAN, THAILAND, TURKEY, TURKMENISTAN, UKRAINE*, UNITED ARAB EMIRATES*, UNITED KINGDOM*, URUGUAY, UZBEKISTAN, VIETNAM, ZAMBIA*	<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM (SEE SWISS TAX FORM MATRIX) 4. ADDENDUM FORM DESIGNATED "A" (FOR INVESTMENT FUNDS OR UNIT TRUSTS AND ESTATES ONLY) 5. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. YES - BENEFICIARY OR PARTICIPANT W/ POA 5. YES - PARTICIPANT
		RESIDENTS OF: PAKISTAN, TRINIDAD AND TOBAGO		
FAVORABLE 20%	15%		<ol style="list-style-type: none"> 1. COVER LETTER 2. CERTIFICATE OF PAYMENT 3. SWISS TAX FORM (SEE SWISS TAX FORM MATRIX) 4. CIRCULAR 21 TAX VOUCHER 	<ol style="list-style-type: none"> 1. YES - PARTICIPANT 2. YES - PARTICIPANT 3. YES - BENEFICIARY OR PARTICIPANT W/ POA 4. YES - PARTICIPANT

NOTE: All documents listed in **BLUE font** are generated by GlobeTax's ESP website after submission of beneficial owner data.
**** Swiss tax forms and addendums may be signed by either the beneficial owner or DTC participant with Power of Attorney.**

SWISS TAX FORM MATRIX BY COUNTRY AND ENTITY TYPE

COUNTRY OF RESIDENCE	TAX FORM	COUNTRY OF RESIDENCE	TAX FORM	COUNTRY OF RESIDENCE	TAX FORM
AUSTRALIA	FORM 98	JAPAN (CORPORATIONS)	FORM 93C	SPAIN	FORM 90
AUSTRIA	FORM 84	JAPAN (GOVERNMENT)	FORM 93G	SWEDEN	FORM 80
BELGIUM	FORM 97	JAPAN (INDIVIDUALS)	FORM 93I	UNITED KINGDOM	FORM 86
CANADA	FORM 96	JAPAN (PENSIONS)	FORM 93P	UNITED STATES (CORPORATIONS)	FORM 82C
DENMARK	FORM 89	LIECHTENSTEIN	FORM 78	UNITED STATES (INDIVIDUALS & IRAs)	FORM 82I
FINLAND	FORM 88	LUXEMBOURG	FORM 79	UNITED STATES (OTHER ENTITIES)	FORM 82E
FRANCE	FORM 83	NETHERLANDS	FORM 81	UNITED STATES (PENSIONS)	FORM 82E
GERMANY	FORM 85	NORWAY	FORM 87	UNITED STATES (RICS)	FORM 82R
IRELAND	FORM 91	PORTUGAL	FORM 94	UNITED STATES (TRANSPARENT ENTITIES)	FORM 82E
ITALY	FORM 95	SOUTH AFRICA	FORM 92	ALL OTHER TREATY COUNTRIES	FORM 60
COUNTRIES WITH ADDENDUM 'A'	AUSTRALIA / FORM 98A	CANADA / FORM 96A	DENMARK / FORM 89A	NORWAY / FORM 87A	

All tax forms are available at: <https://www.estv.admin.ch/estv/en/home/verrechnungssteuer/verrechnungssteuer/dienstleistungen/ausland.html>

Users must have Snapform Viewer to complete the Swiss tax forms; it is free to download at the Swiss Tax Administration's website above.

Forms must include the corresponding barcode in the formerly blank space on the right-hand side of the first page, be certified by the beneficial owner's local tax office, and signed by either the beneficial owner or authorized representative with POA. All signatures and certifications on the tax forms must be originals.

All tax forms must be printed on size **A4 paper, double-sided** with the whole form visible, no cut-offs.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
COVER LETTER (INDEMNITY LETTER)	An indemnity letter pertaining to the submission and an aggregated listing of the name, address, and tax identification number of all holders seeking reclaim for shares held with the DTC participant electing the shares under a favorable or exempt rate.
CERTIFICATE OF PAYMENT	Must be submitted with each long-form claim, on broker letterhead, confirming the withholding tax paid by the beneficial owner. This document is automatically generated by GlobeTax's ESP website after submission of beneficial owner data.
CIRCULAR 21 TAX VOUCHER	The "tax voucher" is an attestation from the broker dealer of record that tax reclaims have not exceeded income received for the dividend event. This document is automatically generated by GlobeTax's ESP website after submission of beneficial owner data.
POWER OF ATTORNEY (POA)	Required in all instances where a legal representative signed the Swiss tax form on behalf of the beneficial owner.
FORM 82R	Percentage breakdown of direct and indirect holders within the regulated investment company. If the percentage of indirect holders is more than 50%, a letter of explanation must be provided , explaining the basis for treating indirect shareholders as U.S. residents. This can be done through one of four ways: 1) a full breakdown of the RIC's underlying holders, including name, full address, and number of fund units; 2) summary data listing the shares and percentages of RIC shareholders per country of residence; 3) RIC prospectus stating that shares are not sold outside of the U.S.; 4) data on taxation of fund distributions showing distinction between domestic investors vs. non-resident investors
IRS FORM 6166	Issued by the Internal Revenue Service, stating the name and taxpayer identification number of the beneficiary. It must be dated within 3 years of the dividend event, and can be an original or a copy.
IRS FORM 6166 FOR: PENSIONS	Issued by the Internal Revenue Service, stating the name and taxpayer identification number of the pension. It must be dated within 3 years of the dividend event, and can be an original or a copy. It must mention 401(a), 457(b), 403(b), 457(g) or 81-100 ruling law of establishment.
81-100 ATTESTATION	Additional Swiss attestation form and underlying pension listing is required for U.S. group trusts submitting an IRS form 6166 indicating an 81-100 revenue ruling and IRS form 6166 for all underlying pensions.
U.S. TRANSPARENT ENTITY LIST	A listing of the names, addresses and tax IDs of all the underlying holders within the transparent entity and their share amount held within the transparent entity (partnership, estate, trust, LLC, LLP & S-Corp)