



Important Notice
The Depository Trust Company

B #:	17414-22
Date:	September 29, 2022
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Germany <u>Security:</u> Mercedes-Benz Group AG <u>CUSIP:</u> D1668R123 <u>Record Date:</u> 05/03/2022 <u>Payable Date:</u> 05/04/2022

****** No CA Web Instructions ******

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

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MERCEDES-BENZ GROUP AG HAS ANNOUNCED A CASH DIVIDEND. AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC ACTS AS THE SOLE TRANSFER AGENT FOR THE COMPANY'S GLOBAL REGISTERED SHARE ("GRS") PROGRAM.

ON GRS PAY DATE, ALL HOLDERS WILL RECEIVE THIS DIVIDEND NET OF THE FULL GERMAN STATUTORY WITHHOLDING TAX OF 26.375% WITH THE POSSIBILITY TO RECLAIM POST-PAY DATE AS OUTLINED IN THE ELIGIBILITY MATRICES.

DUE TO GERMAN LEGISLATION (GERMAN ANTI-BASE EROSION AND PROFIT SHARING (BEPS) LAW, ARTICLE 50J), QUICK REFUND CLAIMS WILL NO LONGER BE ACCEPTED FOR BENEFICIARIES LOOKING TO CLAIM A TAX TREATY RATE LOWER THAN 15%. ONLY LONG FORM CLAIMS CAN BE FILED FOR THESE ENTITIES.

DUE TO A NEW GERMAN INVESTMENT TAX ACT, EFFECTIVE ON JANUARY 01, 2018, QUICK REFUND CLAIMS WILL NO LONGER BE ACCEPTED FOR INVESTMENT FUNDS. ONLY LONG FORM CLAIMS WILL BE ACCEPTED FOR THIS ENTITY TYPE.

DIVIDEND EVENT MATRIX							
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR TO ORD)	ORD RATE
MERCEDES-BENZ GROUP AG	D1668R123	DE0007100000	MAY 3, 2022	MAY 4, 2022	MAY 18, 2022	1:1	5.0

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	MINIMUM ADRS PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
QUICK REFUND	QUICK REFUND BATCH	ACH OR CHECK	20 EUR	UP TO \$0.02 PER SHARE	\$25	N/A	OCTOBER 3, 2022; 8:00 P.M EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	CHECK OR ACH	20 EUR	UP TO \$0.02 PER SHARE	\$25	N/A	OCTOBER 30, 2026

AGREEMENTS, FEES, REPRESENTATIONS AND INDEMNIFICATION FROM PARTICIPANTS AND BENEFICIAL OWNERS

THE PARTICIPANT WILL BE FULLY LIABLE FOR ANY AND ALL WITHHOLDING TAXES, CLAIMS, PENALTIES AND / OR INTEREST, INCLUDING WITHOUT LIMITATION, ANY FOREIGN EXCHANGE FLUCTUATIONS ASSOCIATED WITH SUCH FUNDS. NEITHER THE ISSUER NOR ANY OF ITS AGENTS OR AFFILIATES SHALL BE LIABLE FOR THE FAILURE TO SECURE ANY REFUND. 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 AGREE THAT THEIR OBLIGATIONS HEREUNDER SHALL BE FREE FROM ALL DEFENSES.

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 AGREE THAT THEIR OBLIGATIONS HEREUNDER SHALL BE FREE FROM ALL DEFENSES.

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](#).

ESP



GLOBETAX OFFERS [ESP](#), 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.

REVIEW ELIGIBILITY, DOCUMENT REQUIREMENTS, SUBMIT DISCLOSURE, PRINT OUT THE DOCUMENTS ON LETTERHEAD, SIGN THEM, AND MAIL THE NECESSARY DOCUMENTS TO GLOBETAX.

CONTACT DETAILS

DOMESTIC PHONE (U.S.)	1-800-876-0959
DOMESTIC FAX (U.S.)	1-866-888-1120
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	GERMANYESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQS)

QUICK REFUND QUESTIONS

DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC / GLOBETAX?	NO, IF THE RECLAIM IS A QUICK REFUND. HOWEVER, THE DOCUMENTATION LISTED IN THE QUICK REFUND ELIGIBILITY MATRIX MUST BE ON FILE AND AT THE DISPOSAL OF THE DTC PARTICIPANT IN CASE OF AUDIT BY THE GERMAN TAX AUTHORITY.
DOES THE QUICK REFUND PROCESS REQUIRE A SUBMISSION OF A CERTIFICATION OF TAX RESIDENCY?	THE GERMAN GOVERNMENT RESERVES THE RIGHT TO REQUEST CERTIFICATIONS OF TAX RESIDENCY FOR ANY AND ALL FILERS SUBMITTING CLAIMS THROUGH THE QUICK REFUND PROCESS. WE ADVISE KEEPING A CERTIFICATION OF RESIDENCY ON FILE FOR THE YEAR YOU ARE FILING THE QUICK REFUND CLAIM.
MY CLIENT IS UNABLE TO PROVIDE THE REQUIRED DOCUMENTATION BY THE QUICK REFUND DEADLINE. MAY I STILL SUBMIT THE CLAIM THROUGH ESP?	NO, CLAIMS WILL NOT BE CONSIDERED VALID UNLESS ALL DOCUMENTATION IS ON FILE WITH THE DTC PARTICIPANT. IN THE EVENT OF AN AUDIT AND DOCUMENTATION CANNOT BE PROVIDED, THE CLAIM WILL BE REJECTED WITH NO ABILITY TO REFILE.
CAN I SIGN THE AUTHORIZATION ON BEHALF OF MY CLIENT?	NO, ONLY THE BENEFICIARY OR AN AUTHORIZED REPRESENTATIVE OF THE BENEFICIARY (IF AN ENTITY IS NOT AN INDIVIDUAL) CAN SIGN THE FORM. THE PARTICIPANT CANNOT SIGN THE FORM ON BEHALF OF THEIR CLIENT.
AM I REQUIRED TO FILE THROUGH ESP?	NO, IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP, YOU CAN STILL USE ESP TO DOWNLOAD RELEVANT DOCUMENTS IN SUPPORT OF YOUR TRADITIONAL RECLAIM. HOWEVER, A FEE MAY BE ASSESSED IN THE FUTURE SHOULD YOU FILE OUTSIDE OF ESP.

LONG FORM QUESTIONS

DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC / GLOBETAX?	YES, IF THE RECLAIM IS A LONG FORM CLAIM, PLEASE SUBMIT ALL DOCUMENTS OUTLINED BY THE LONG FORM ELIGIBILITY MATRIX AT THE TIME THE CLAIMS ARE MADE. INCOMPLETE RECLAIMS WILL BE REJECTED AND RETURNED TO THE PARTICIPANT AND WILL ONLY BE ACCEPTED UPON CONFIRMATION OF A COMPLETE RECLAIM.
ARE FORM 6166S WITH IRS CODE RULING 81-100 ACCEPTED?	YES, WITH A TAX DETERMINATION LETTER THAT VERIFIES THE BENEFICIARY AS A 401(A) & PENSION DECLARATION LETTER.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE LONG FORM PROCESS?	NO, YOU WILL BE PAID BY CHECK OR ACH FOR ANY CLAIM SUBMITTED THROUGH THE LONG FORM PROCESS.
WHAT ARE THE UPDATED FILING PROCEDURES FOR ENTITIES LOOKING TO RECLAIM AT A TAX TREATY RATE OF LOWER THAN 15%?	THE NEW RULING UNDER ARTICLE 50J IS EFFECTIVE FOR ALL DIVIDENDS PAYING AFTER JANUARY 1, 2017. THE CLAIMANT SHOULD NOT HOLD MORE THAN 10% OF THE NOMINAL CAPITAL FROM WHERE THE DIVIDEND HAS BEEN RECEIVED. THE CLAIMANT SHOULD HOLD THE SHARES FOR ONE CONTINUOUS ECONOMIC YEAR AS OF THE DIVIDEND RECORD DATE. HOWEVER, IF THE CLAIMANT HAS NOT HELD THE SHARES FOR ONE CONTINUOUS YEAR, THEY SHOULD MEET THE FOLLOWING CRITERIA TO BE ELIGIBLE TO FILE A TAX RECLAIM: THE CLAIMANT MUST HAVE HELD THE SHARES FOR A CONSECUTIVE 45 DAYS WITHIN A 90 DAY PERIOD AROUND THE DIVIDEND EX-DATE (45 DAYS PRIOR TO EX-DATE AND 45 DAYS AFTER EX-DATE). DURING THE MINIMUM HOLDING PERIOD, THE CLAIMANT MUST BEAR AT LEAST 70% OF THE MINIMUM MARKET PRICE RISK COMPARED TO THE MARKET VALUE AT ACQUISITION OF THE SHARES. THE CLAIMANT MUST NOT BE OBLIGATED TO TRANSFER, COMPENSATE, OR FORWARD ANY OF THE CAPITAL GAINS TO ANOTHER PARTY.

DOES THE LONG FORM PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	YES, LONG FORM RECLAIMS MUST BE ABLE TO COVER THE EURO VOUCHER COST IN ADDITION TO A \$25.00 MINIMUM FEE. WE ENCOURAGE THE RECLAIM TO BE A 100.00 EUR OR MORE TO COVER THE FEES AND BE ADVANTAGEOUS TO THE BENEFICIARY.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING GERMAN RECLAIMS?	STATUTE IS END OF YEAR, 4 YEARS FROM ORDINARY PAY DATE. ALL CLAIMS RECEIVED AFTER OCTOBER 31 ST OF THE EXPIRY YEAR WILL BE FILED ON A GOOD FAITH BASIS.
WILL AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC / GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY BENEFICIAL OWNERS?	NO. AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING 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. THE ONLY EXCEPTION TO THIS REQUIREMENT ARE REGISTERED SHAREHOLDERS WHERE GLOBETAX HAS PERMISSION TO PROCESS THE REGISTERED SHAREHOLDER FILE AND THEY CAN PROVIDE THE REQUIRED DOCUMENTATION.
IS THIS LONG FORM PROCESS FREE OF CHARGE?	NO. THIS TAX RECLAIM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. FEES WILL BE CHARGED FOR THIS ASSISTANCE SERVICE OF UP TO \$0.02 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 AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC 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 AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC MAY BE SHARED WITH ITS AGENTS AND AFFILIATES.
AM I REQUIRED TO FILE THROUGH ESP?	NO, IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP, YOU CAN STILL USE ESP TO DOWNLOAD RELEVANT DOCUMENTS IN SUPPORT OF YOUR TRADITIONAL RECLAIM. HOWEVER, A FEE MAY BE ASSESSED IN THE FUTURE SHOULD YOU FILE OUTSIDE OF ESP.
DO ALL LONG FORM CLAIMS REQUIRE A VOUCHER?	YES. DUE TO A CHANGE IN REGULATIONS BY THE GERMAN FEDERAL CENTRAL TAX OFFICE ("BZST"), ALL RECLAIM FILINGS ON DIVIDENDS PAID AFTER 1 JANUARY 2012 REQUIRE A TAX VOUCHER CERTIFIED BY THE LAST DOMESTIC PAYING AGENT. AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC WILL SECURE THESE CERTIFIED TAX VOUCHERS ON BEHALF OF AND IN SUPPORT OF CLAIMS FILED THROUGH AMERICAN STOCK TRANSFER & TRUST COMPANY, LLC. THE FEES FOR SECURING THE CERTIFIED GERMAN TAX VOUCHERS ARE INCLUDED IN THE DEPOSITARY FEE FOR QUICK REFUNDS. TO SECURE THIS TAX VOUCHER FOR LONG FORM RECLAIMS, A SEPARATE CUSTODIAL FEE WILL BE DEDUCTED FROM THE PAYMENT RECEIVED AT THE USD EQUIVALENT BASED ON THE FX RATE OF THE PAYMENT.