



**Important Notice**  
The Depository Trust Company

<b>B #:</b>	20951-24
<b>Date:</b>	November 1, 2024
<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>	<p><b><u>Tax Relief Country:</u></b> NETHERLANDS</p> <p><b><u>Security:</u></b> AERCAP <b><u>CUSIP:</u></b> N00985106</p> <p><b><u>Record Date:</u></b> 11/13/2024 <b><u>Payable Date:</u></b> 12/05/2024</p> <p><b><u>Relief at Source CA Web Cut-Off:</u></b> 11/19/2024 8:00 PM ET</p> <p><b><u>Quick Refund CA Web Cut-Off:</u></b> 12/11/2024 8:00 PM ET</p>

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.*

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**AERCAP** has announced a dividend distribution and Broadridge Corporate Issuer Solutions (“Broadridge”) 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 “**Indemnification**” below.

All supporting documentation for exempt and favorable elections must be provided to GlobeTax acting on behalf of Broadridge, the QI for **AERCAP**, by the applicable deadline stated below.

**Note: This is a unique event that combines both the Dutch (15%) and Irish (25%) withholding tax for a potential total withholding tax of 40% for those with unknown tax residency. Please review the eligibility matrix for details on how to reclaim both the Dutch and Irish withholding tax.**

**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.**

**The terms for dividend withholding tax exemption outlined throughout this notice apply to the current dividend with a Record Date of November 13, 2024. Future dividends may be subject to different requirements that will be outlined in subsequent important notices.**

**Tax Identification Number is required to make a submission on ESP.**

## DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	RECORD DATE	PAY DATE	ORD RATE
AERCAP	N00985106	NL0000687663	NOVEMBER 13, 2024	DECEMBER 5, 2024	\$0.25

## FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	SHARE MINIMUM	CUSTODIAL FEE	DSC FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
<b>RELIEF AT SOURCE</b>	PAYMENT ON PAY DATE	DTC	N/A	N/A	UP TO \$0.002 PER SHARE*	\$0	NOVEMBER 19, 2024 8:00 P.M. ET
<b>QUICK REFUND</b>	DECEMBER 23, 2024	DTC	N/A	N/A	UP TO \$0.002 PER SHARE*	\$0	DECEMBER 11, 2024 8:00 P.M. ET
<b>LONG FORM**</b>	POST-CA WEB PROCESS; ONGOING	CHECK/ACH	N/A	N/A	UP TO \$0.015 PER SHARE	\$125.00	DECEMBER 1, 2028

\*A fee of \$0.0008 will be charged for Beneficial Owners who are only seeking reclaim on the Dutch 15% withholding tax. A fee of \$0.0012 will be charged for Beneficial Owners who are only seeking reclaim on the Irish 25% withholding tax.

\*\* Long Form is only eligible for Beneficial Owners who are seeking reclaim on the Irish 25% withholding tax.

## SCENARIO TABLE

ESP will prompt you to select a scenario number for each Beneficial Owner in Column F of the submission template. Below are the descriptions of each scenario.

SCENARIO	DESCRIPTION
SCENARIO 1	BO APPLYING FOR DUTCH RECLAIM ONLY
SCENARIO 2	BO APPLYING FOR BOTH DUTCH AND IRISH RECLAIMS
SCENARIO 3	BO PREVIOUSLY APPLIED FOR DUTCH RECLAIM; NOW APPLYING FOR IRISH RECLAIM (QUICK REFUND ONLY)
SCENARIO 4	BO APPLYING FOR IRISH RECLAIM ONLY (WILL NOT APPLY FOR DUTCH RECLAIM)

### INDEMNIFICATION

I / We certify that to the best of my knowledge the individual beneficial owner(s) are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

In consideration of the assistance of GlobeTax and the Qualifying Intermediary in processing such claims, the Participant expressly agrees that neither GlobeTax nor the Qualifying Intermediary nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Qualifying Intermediary 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



Broadridge 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 Participant's 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

INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
GROUP EMAIL	<a href="mailto:IRELANDESP@GLOBETAX.COM">IRELANDESP@GLOBETAX.COM</a>
COMPANY	GLOBE TAX SERVICES, INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 <sup>TH</sup> FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### Ireland Questions

<b>What is the difference between the V2 forms A, B, and C and which one needs to be completed?</b>	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.
<b>Can non-U.S. financial institutions benefit from Relief At-Source for their underlying holders?</b>	To be eligible to reclaim through Relief At-Source or Quick Refund all institutions involved in the payment between DTC and the final Beneficial Owner (not including the final BO) must be an Irish Qualified Intermediary (QI) or domiciled in the United States. If one of more of the institutions are not an Irish QI and are outside of the U.S., exemption cannot be applied At-Source.  For example, if the DTC participant is a Canadian Bank without Irish QI status they cannot participate in Relief At-Source or Quick Refund. However, the Beneficial Owner may still be eligible to reclaim through the Long Form process - requirements described in the eligibility matrix.
<b>Do I need to physically send any documents to GlobeTax in order to participate in the Relief At-Source or Quick Refund process?</b>	No, all forms required to avoid the Irish Withholding Tax should be kept on file.
<b>Can I submit a trust agreement in lieu of a POA signed by the Beneficial Owner?</b>	Yes, but a limited POA signed by the participant must be accompanied by the trust agreement.

<b>Does the Long Form process have a minimum position requirement per Beneficial Owner?</b>	No, however, there is a minimum fee of \$125 per Beneficial Owner which may be waived on an exceptional basis for clients reclaiming less than \$250. In such instances a fee of 50% of the reclaimed amount will be applied.
<b>What is the statute of limitations for filing Irish reclaims?</b>	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.
<b>Netherlands Questions</b>	
<b>Can residents of the Netherlands achieve exemption?</b>	No, residents of The Netherlands will be subject to at least 15% Dutch withholding tax; however, they are still encouraged to provide the required V2 form to avoid the higher 25% Irish withholding tax. Please note that Dutch shareholders may have the potential to reclaim the Dutch tax on their tax returns filed to the Dutch Tax Authorities.
<b>Will there be an opportunity to file Long Form to avoid the Dutch Withholding tax?</b>	No, Long Form is not available for the Dutch 15% Withholding tax.
<b>General Questions</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 40% tax rate. You will have an opportunity to file long form if the shares are withheld.
<b>Will GlobeTax accept claims filed directly to them by Beneficial Owners?</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.

***Warning and Disclaimer:***

The information and data contained in this notice is based on information obtained from multiple sources believed to be reliable. However, Broadridge and its agents do not warrant or guarantee the accuracy or completeness of, nor undertake to update or amend this information or data. We and our agents expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon any of this information or data. The information contained in this notice is subject to change and subject to discretion and/or pre-emption by local market rules, practices or actions taken by non-us agents or tax authorities. Deadlines often differ from statutory deadlines. You should file claims as soon as possible, and at least six months prior to the specified deadline.

In consideration of the assistance of Globetax and the Qualifying Intermediary in processing such claims, the participant expressly agrees that neither Globetax nor the Qualifying Intermediary nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Qualifying Intermediary and its respective agents and affiliates harmless from and against, any and all loss, liability, damage, judgment, settlement, fine, penalty, demand, claim, cost or expense (including without limitation fees and expenses of defending itself or enforcing this agreement) arising out of or in connection herewith. The participant further agrees that their obligations hereunder shall be free from all defenses.