



*Important Notice*  
The Depository Trust Company

<b>B #:</b>	19816-24
<b>Date:</b>	March 19, 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>	<b><u>Tax Relief</u></b> – Country: Switzerland <b><u>Security:</u></b> Roche Holding LTD. <b><u>CUSIP:</u></b> 771195104 <b><u>Record Date:</u></b> 03/15/2024 <b><u>Payable Date:</u></b> TBA <b><u>CA Web Instruction Cutoff Date:</u></b> 03/22/2024 8:00 P.M. EST

**\*\*\*REVISED LONG FORM RECLAIM TAX RELIEF FEE \*\*\***

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 Goal Global Recoveries Inc. 212-248-9130

**\*\*\*\*\*TIME SENSITIVE PARTICIPANT ACTION REQUIRED\*\*\*\*\***  
**PARTICIPANTS MUST REFER TO THE FOLLOWING PAGE FOR REQUIRED ACTION**  
**TO REGISTER AND SUBMIT TAX FORMS VIA GOAL GLOBAL RECOVERIES INC.**

**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).

JPMorgan Chase, as DR depository gives notice of an upcoming cash dividend payment for **ROCHE HOLDING**. DR holders as of the DR Record Date are eligible to receive the dividend payment and may be entitled to a reduced rate of withholding tax as described in the below notice. Qualifying shareholders may apply for a refund by either the Relief at Source or Long Form Reclaim process. JPMorgan Chase has appointed Goal Global Recoveries Inc. (as tax agent) to support holders of the DRs by providing assistance in obtaining tax relief services.

Participants are able to certify all or a percentage of their total position in accordance with the relevant withholding tax rate through the DTC Corporate Actions Web (“CA Web”). The CA Web election also requires a submission via ADRoIt. This will enable entitlement amounts to be paid through DTC. As such eligible holders will have the possibility to receive their full treaty entitlements on DR pay date. Holders not qualifying for a reduced or exempt tax rate through CA Web will receive the dividend payment net of the default Swiss statutory withholding tax rate of 35% and will have the opportunity to make a reclaim utilizing the Long Form reclaim process.

Participants utilizing this service agree to the Agreements, Fees, Representations and Indemnification as stated below.

### DIVIDEND EVENT DETAILS

<b>NAME OF ISSUER</b>	ROCHE HOLDING
<b>COUNTRY OF ISSUANCE</b>	SWITZERLAND
<b>DEPOSITARY</b>	JPMORGAN CHASE
<b>CUSIP</b>	771195104
<b>UNDERLYING ISIN</b>	CH0012032048
<b>RATIO (DR: ORD)</b>	8:1
<b>DR RECORD DATE</b>	MARCH 15, 2024
<b>DR PAYMENT DATE</b>	TBA
<b>ORD PAYMENT DATE</b>	MARCH 18, 2024
<b>ORD GROSS DIVIDEND RATE</b>	CHF 9.60
<b>DR GROSS DIVIDEND RATE (APPROXIMATE)</b>	\$1.3925475
<b>STATUTORY WITHHOLDING TAX RATE</b>	35%
<b>METHODS OF RECLAIM FILING AVAILABLE</b>	RELIEF AT SOURCE/LONG FORM RECLAIM

### RELIEF AT SOURCE

<b>CA WEB OPENS FOR ELECTIONS</b>	MARCH 18, 2024 - 6:00 AM (EST)
<b>CA WEB DEADLINE FOR ELECTIONS</b>	MARCH 22, 2024 - 8:00 PM (EST)
<b>GOAL ADRoIt OPENS FOR ELECTIONS</b>	MARCH 18, 2024 - 6:00 AM (EST)
<b>GOAL ADRoIt DEADLINE FOR ELECTIONS</b>	MARCH 22, 2024 - 8:00 PM (EST)

### LONG FORM RECLAIMS

<b>GOAL ADRoIt OPENS FOR LONG FORM RECLAIM</b>	MARCH 25, 2024 - 9:00 AM (EST)
<b>GOAL ADRoIt DEADLINE FOR LONG FORM RECLAIM</b>	SEPTEMBER 01, 2027 - 5:00 PM (EST)

### FEES AND PAYMENT METHOD

FILING METHOD	PAYMENT METHOD	SHARE MINIMUM	TAX RELIEF FEE	CUSTODIAL FEE	MINIMUM FEE
RELIEF AT SOURCE	DTC	N/A	UP TO \$0.012/DR	\$0.00	\$0.00
LONG FORM RECLAIM	CHECK OR ACH	N/A	UP TO \$0.015/DR	\$0.00	\$25.00/BENEFICIAL OWNER

## DOCUMENTATION SUBMISSION DEADLINES

RELIEF AT SOURCE	<b><u>ADROIT &amp; CA WEB SUBMISSION</u></b> MARCH 22, 2024 - 8:00 PM EST
	<b><u>RECEIPT OF DOCUMENTATION BY GOAL</u></b> MARCH 22, 2024 - 5:00 PM EST
LONG FORM RECLAIM	SEPTEMBER 01, 2027 - 8:00 PM EST

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

We hereby agree that this tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. JPMorgan Chase 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 JPMorgan Chase of up to \$0.012 per Depositary Receipt for Relief at Source, or up to **\$0.015** per Depositary Receipt for Long Form (with a minimum of \$25), and any other charges, fees or expenses payable by or due to JPMorgan Chase 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 JPMorgan Chase'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 JPMorgan Chase may be shared with its agents and affiliates. We hereby confirm that we have the applicable forms on file and agree to obtain and retain all underlying documentation required to support the tax relief benefits, and to provide such documentation to you and/or the Swiss Federal Tax Administration upon your or the Swiss Federal Tax Administration's request.

We hereby agree that 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 the applicable tax regulators, and that JPMorgan Chase 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 that to the best of our knowledge 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.

We will be fully liable for any and all claims, penalties and/or interest, including without limitation, any foreign exchange fluctuations associated therewith. JPMorgan Chase shall not be liable for the failure to secure any tax relief. We expressly agree that JPMorgan Chase and its agents or affiliates shall not have any liability for, and we shall indemnify, defend and hold each of JPMorgan Chase and its agents and affiliates harmless from and against, any and all loss, liability, damage, judgement, 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 SWISS TAX AUTHORITY (STA) HAVE CONFIRMED THERE WILL BE NO CHANGES TO THE SUBMISSION PROCESS FOR 2024, HOWEVER THEY RESERVE THE RIGHT TO REQUEST FURTHER INFORMATION OR EVIDENCE IN ADDITION TO THE INFORMATION RECEIVED IN INDIVIDUAL CASES.**

**PLEASE BE ADVISED THAT BENEFICIAL OWNER ELECTIONS MADE UNDER THE WRONG TAX CATEGORY MAY BE REJECTED BY THE STA, AND FURTHERMORE, THAT ANY BENEFICIAL OWNER ELECTIONS CONTAINING A P.O. BOX ADDRESS WILL BE REJECTED BY THE STA. THE FULL POSTAL ADDRESS OF THE BENEFICIARY IS REQUIRED.**

**THE STA IS REQUESTING BOTH 6166 FORMS AND 82R FORMS BE FROM THE SAME TAX YEAR, OR THE PRIOR YEAR OF THE DIVIDEND EVENT. HOWEVER, FORMS CERTIFIED WITHIN THREE YEARS OF THE EVENT MAY STILL BE CONSIDERED. ADDITIONALLY, THE NAMES ON THE 6166 FORMS MUST EXACTLY MATCH THE NAMES ON THE ELECTIONS.**

**6166 FORMS CONTAINING LANGUAGE INDICATING THAT THE CERTIFICATION CANNOT BE USED TO CLAIM BENEFITS UNDER ARTICLE 10(3) OF THE U.S.-SWITZERLAND TREATY ARE NO LONGER ELIGIBLE FOR EXEMPTION AND MUST ELECT AT THE 15% RATE.**

**TRANSPARENT ENTITIES NEED TO REPORT A SEPRATE LINE ITEM FOR EACH BENFICARY, WITH THE QUANTITY OF SHARES AND THE BENEFICIARY NAME AND ADDRESS AND PECENTAGE OWNERSHIP. PLEASE REFER TO THE SECTION *REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS* FOR MORE DETAILED INSTRUCTIONS.**

**CLAIMS CAN POTENTIALLY BE AUDITED BY THE SWISS FEDERAL TAX ADMINISTRATION ("STA"). THE STA 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 STA. 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.**

**U.S. HOLDERS ELIGIBILITY MATRIX – RELIEF AT SOURCE**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE – 15%	20%	<p align="center"><b>U.S. INDIVIDUALS</b> (INCLUDES INDIVIDUAL IRAs &amp; SEPs)</p>	<p>1. APPENDIX A – COVER LETTER</p>
FAVORABLE – 15%	20%	<p align="center"><b>U.S. CORPORATIONS</b> (DOES NOT INCLUDE S-CORPS, AND PARTNERSHIPS)</p>	<p><b>IF THE COMPANY HOLDS LESS THAN 41,667 DRs:</b></p> <p>1. APPENDIX B – COVER LETTER</p> <p><b>IF THE COMPANY HOLDS 41,667 DRs OR MORE:</b></p> <p>1. APPENDIX B – COVER LETTER 2. IRS FORM 6166</p>
FAVORABLE – 15%	20%	<p align="center"><b>U.S. RICS (REGULATED INVESTMENT COMPANIES)</b></p> <p>A mutual fund, real estate investment (REIT) or unit investment trust (UIT) that is eligible to pass the taxes on capital gains, dividends or interest earned on fund investments, directly to clients or individual investors. (&gt;95% OF RIC’S OWNERS MUST BE U.S. RESIDENTS IN ORDER TO RECEIVE RECLAIM)</p>	<p><b>IF THE RIC HOLDS LESS THAN 41,667 DRs:</b></p> <p>1. APPENDIX C – COVER LETTER</p> <p><b>IF THE RIC HOLDS 41,667 DRs OR MORE:</b></p> <p>1. APPENDIX C – COVER LETTER 2. IRS FORM 6166 3. SWISS TAX FORM (82R): PERCENTAGE BREAKDOWN OF DIRECT AND INDIRECT HOLDERS WITHIN THE RIC. NOTE: RICS WITH MORE THAT 50% INDIRECT SHAREHOLDERS (POINT E OF 82R) MUST PROVIDE A LETTER OF EXPLANATION. SUFFICIENT LETTERS INCLUDE: FULL BREAKDOWN OF RIC, SUMMARY DATA, RIC PROSPECTUS OR DATA ON TAXATION. PLEASE REFER TO THE SECTION <i>REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS</i> FOR MORE DETAILED INSTRUCTIONS</p>
FAVORABLE – 15%	20%	<p align="center"><b>CHARITIES, FOUNDATIONS, RELIGIOUS AND STATE EXEMPT ENTITIES</b> (ALSO KNOWN AS U.S. “OTHER” ENTITIES)</p>	<p><b>IF THE CHARITY HOLDS LESS THAN 41,667 DRs:</b></p> <p>1. APPENDIX D – COVER LETTER</p> <p><b>IF THE CHARITY HOLDS 41,667 DRs OR MORE:</b></p> <p>1. APPENDIX D – COVER LETTER 2. IRS FORM 6166</p>
FAVORABLE – 15%	20%	<p align="center"><b>PENSIONS LACKING A FORM 6166 WHILE ALSO HOLDING LESS THAN 41,667 DRs</b> (PLEASE ELECT THESE SHARES IN THE “OTHER” CATEGORY ON DTCC’S CA WEB)</p>	<p><b>IF THE PENSION HOLDS LESS THAN 41,667 DRs:</b></p> <p>1. APPENDIX D – COVER LETTER</p> <p><b>IF THE PENSION HOLDS 41,667 DRs OR MORE:</b> MUST FILE REQUIRED DOCS AS EXEMPT OR RECEIVE UNFAVORABLE 35% TAX RATE</p>
FAVORABLE – 15%	20%	<p align="center"><b>U.S. PARTNERSHIPS, S-CORPS, TRUST, LLCs, LLPs AND ESTATES</b> (ALSON KNOWN AS U.S. TRANSPARENT ENTITIES)</p>	<p><b>IF THE TRANSPARENT ENTITY HOLDS LESS THAN 41,667 DRs:</b></p> <p>1. APPENDIX E – COVER LETTER</p> <p><b>IF THE TRANSPARENT ENTITY HOLDS 41,667 DRs OR MORE:</b></p> <p>1. APPENDIX E – COVER LETTER 2. IRS FORM 6166 (PLEASE REFER TO THE INSTRUCTIONS ON HOW TO COMPLETE THE ELECTIONS TEMPLATE FOR TRANSPARENT ENTITIES, LOCATED UNDER THE <i>REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS</i> SECTION)</p>
EXEMPT – 0%	35%	<p align="center"><b>U.S. PENSIONS WITH FORM 6166 UNDER IRS SECTIONS: 401(a), 457(b), 403(b), 457(g)</b></p>	<p>1. APPENDIX F – COVER LETTER 2. IRS FORM 6166</p>
EXEMPT – 0%	35%	<p align="center"><b>U.S. PENSIONS WITH FORM 6166 UNDER IRS SECTION RULING 81-100</b></p>	<p>1. APPENDIX F – COVER LETTER 2. IRS FORM 6166 3. 81-100 ATTESTATION</p>
EXEMPT – 0%	35%	<p align="center"><b>U.S. IRAs WITH FORM 6166</b></p>	<p>1. APPENDIX G – COVER LETTER 2. IRS FORM 6166</p>

**U.S. HOLDERS ELIGIBILITY MATRIX – LONG FORM RECLAIM**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
FAVORABLE – 15%	20%	<p align="center"><b>U.S. INDIVIDUALS</b> (INCLUDES INDIVIDUAL IRAs &amp; SEPs)</p>	<ol style="list-style-type: none"> <li>1. APPENDIX A – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82I)</li> <li>5. CIRCULAR 21 TAX VOUCHER</li> <li>6. LETTER OF AUTHORIZATION</li> </ol>
FAVORABLE – 15%	20%	<p align="center"><b>U.S. CORPORATIONS</b> (DOES NOT INCLUDE S-CORPS, AND PARTNERSHIPS)</p>	<ol style="list-style-type: none"> <li>1. APPENDIX B – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82C)</li> <li>5. CIRCULAR 21 TAX VOUCHER</li> <li>6. LETTER OF AUTHORIZATION</li> </ol>
FAVORABLE – 15%	20%	<p align="center"><b>U.S. RICS (REGULATED INVESTMENT COMPANIES)</b> A mutual fund, real estate investment (REIT) or unit investment trust (UIT) that is eligible to pass the taxes on capital gains, dividends or interest earned on fund investments, directly to clients or individual investors. (&gt;95% OF RIC'S OWNERS MUST BE U.S. RESIDENTS IN ORDER TO RECEIVE RECLAIM)</p>	<ol style="list-style-type: none"> <li>1. APPENDIX C – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. CIRCULAR 21 TAX VOUCHER</li> <li>5. LETTER OF AUTHORIZATION</li> <li>6. SWISS TAX FORM (82R): PERCENTAGE BREAKDOWN OF DIRECT AND INDIRECT HOLDERS WITHIN THE RIC. NOTE: RICS WITH MORE THAT 50% INDIRECT SHAREHOLDERS (POINT E OF 82R) MUST PROVIDE A LETTER OF EXPLANATION. SUFFICIENT LETTERS INCLUDE: FULL BREAKDOWN OF RIC, SUMMARY DATA, RIC PROSPECTUS OR DATA ON TAXATION. PLEASE REFER TO THE SECTION <i>REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS</i> FOR MORE DETAILED INSTRUCTIONS</li> </ol>
FAVORABLE – 15%	20%	<p align="center"><b>CHARITIES, FOUNDATIONS, RELIGIOUS AND STATE EXEMPT ENTITIES</b> (ALSO KNOWN AS U.S. "OTHER" ENTITIES)</p>	<ol style="list-style-type: none"> <li>1. APPENDIX D – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82E)</li> <li>5. CIRCULAR 21 TAX VOUCHER</li> <li>6. LETTER OF AUTHORIZATION</li> </ol>
FAVORABLE – 15%	20%	<p align="center"><b>U.S. PARTNERSHIPS, S-CORPS, TRUST, LLCs, LLPs AND ESTATES</b> (ALSON KNOWN AS U.S. TRANSPARENT ENTITIES)</p>	<ol style="list-style-type: none"> <li>1. APPENDIX E – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82E)</li> <li>5. CIRCULAR 21 TAX VOUCHER</li> <li>6. LETTER OF AUTHORIZATION</li> <li>7. U.S. TRANSPARENT ENTITY LIST (PLEASE REFER TO THE INSTRUCTIONS ON HOW TO COMPLETE THE ELECTIONS TEMPLATE FOR TRANSPARENT ENTITIES, LOCATED UNDER THE <i>REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS</i> SECTION)</li> </ol>
EXEMPT – 0%	35%	<p align="center"><b>U.S. PENSIONS UNDER IRS SECTIONS: 401(a), 457(b), 403(b), 457(g)</b></p>	<ol style="list-style-type: none"> <li>1. APPENDIX F – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82E)</li> <li>5. CIRCULAR 21 TAX VOUCHER</li> <li>6. LETTER OF AUTHORIZATION</li> </ol>
EXEMPT – 0%	35%	<p align="center"><b>U.S. PENSIONS UNDER IRS SECTION RULING 81-100</b></p>	<ol style="list-style-type: none"> <li>1. APPENDIX F – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82E)</li> <li>5. 81-100 ATTESTATION</li> <li>6. CIRCULAR 21 TAX VOUCHER</li> <li>7. IRS FORM 6166 FOR UNDERLYING PENSIONS</li> <li>8. LETTER OF AUTHORIZATION</li> </ol>
EXEMPT – 0%	35%	<p align="center"><b>U.S. INDIVIDUAL RETIRMENT ACCOUNTS (IRAs)</b></p>	<ol style="list-style-type: none"> <li>1. APPENDIX G – COVER LETTER</li> <li>2. IRS FORM 6166</li> <li>3. CERTIFICATE OF DIVIDEND PAYMENT</li> <li>4. SWISS TAX FORM (82I)</li> <li>5. CIRCULAR 21 TAX VOUCHER</li> <li>6. LETTER OF AUTHORIZATION</li> </ol>

**NON-U.S. HOLDERS ELIGIBILITY MATRIX – LONG FORM RECLAIM**

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS	DOCUMENTATION REQUIRED
<b>EXEMPT – 0%</b>	35%	FAROE ISLANDS, MONTSERRAT	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>
	35%	<b>PENSIONS RESIDENT IN:</b> AUSTRALIA, BAHRAIN, BELGIUM, BRAZIL, BULGARIA, CANADA, CYPRUS, CZECH REPUBLIC, DENMARK, ESTONIA, GREECE, HONG KONG, HUNGARY, ICELAND, IRELAND, JAPAN, KAZAKHSTAN, KOSOVO, LATVIA, LIECHTENSTEIN, LUXEMBOURG, MEXICO, NETHERLANDS, OMAN, POLAND, QATAR, ROMANIA, SLOVAKIA, SLOVENIA, SPAIN, SWEDEN, UKRAINE, UNITED ARAB EMIRATES, UNITED KINGDOM, ZAMBIA	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>
	35%	<b>GOVERNMENT ENTITIES RESIDENT IN:</b> AUSTRALIA, BAHRAIN, BRAZIL, CHINA, CYPRUS, GREECE, LIECHTENSTEIN, NORWAY, OMAN, QATAR, ROMANIA, SINGAPORE, SLOVAKIA, UKRAINE, UNITED ARAB EMIRATES, ZAMBIA	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>
<b>FAVORABLE – 5%</b>	30%	<b>PENSIONS RESIDENT IN:</b> ETHIOPIA, PORTUGAL, SAUDI ARABIA	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>
		<b>GOVERNMENT ENTITIES RESIDENT IN:</b> SAUDI ARABIA	
<b>FAVORABLE – 10%</b>	25%	<b>RESIDENTS IN:</b> BULGARIA*, CHINA*, ESTONIA*, FINLAND, GEORGIA, HONG KONG*, INDIA, JAPAN*, TUNISIA  *WHO ARE NOT ENTITLED TO A MORE PREFERENTIAL RATE	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>
<b>FAVORABLE – 15%</b>	20%	<b>RESIDENTS IN:</b> ALBANIA, ALGERIA, ARGENTINA, ARMENIA, AUSTRALIA*, AUSTRIA, AZERBAIJAN, BAHRAIN*, BANGLADESH, BELARUS, BELGIUM*, BRAZIL*, CANADA*, CHILE, COLOMBIA, CROATIA, CYPRUS*, CZECH REPUBLIC*, DENMARK*, ECUADOR, EGYPT, ETHIOPIA*, FRANCE, GERMANY, GHANA, GREECE*, HUNGARY*, ICELAND*, INDONESIA, IRELAND*, ISRAEL, ITALY, IVORY COAST, JAMAICA, KAZAKHSTAN*, KOREA (REPUBLIC OF), 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*, ROMANIA*, SAUDI ARABIA*, SERBIA, SINGAPORE*, SLOVAKIA*, SLOVENIA*, SOUTH AFRICA, SPAIN*, SRI LANKA, SWEDEN*, TAIWAN, TAJIKISTAN, THAILAND, TURKEY, TURKMENISTAN, UKRAINE*, UNITED ARAB EMIRATES*, UNITED KINGDOM*, URUGUAY, UZBEKISTAN, VIETNAM, ZAMBIA*  *WHO ARE NOT ENTITLED TO A MORE PREFERENTIAL RATE	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>ADDENDUM FORM DESIGNATED “A” (INVESTMENT FUNDS OR UNIT TRUSTS AND ESTATES ONLY)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>
<b>FAVORABLE – 20%</b>	15%	<b>RESIDENTS IN:</b> PAKISTAN, TRINIDAD AND TOBAGO	<ol style="list-style-type: none"> <li>APPENDIX H – COVER LETTER</li> <li>CERTIFICATE OF DIVIDEND PAYMENT</li> <li>SWISS TAX FORM (SEE MATRIX BELOW)</li> <li>CIRCULAR 21 TAX VOUCHER</li> <li>LETTER OF AUTHORIZATION</li> </ol>



**TAX DOCUMENTATION REQUIREMENTS**

DOCUMENT REQUIRED	PURPOSE OF DOCUMENT	SIGNATURES	DOCUMENT GENERATION
<b>SIGNED COVER LETTER (Original)</b>	<p>The Cover Letter notifies the depository bank of the relevant beneficial owners and claim details for the shares being elected:</p> <p><b>Appendix A</b> – For shares being elected under the category of “U.S. Individuals”.</p> <p><b>Appendix B</b> – For shares being elected under the category of “U.S. Corporations” (please note that S-corps and partnerships cannot file as corporations, they must be filed under “transparent entities”).</p> <p><b>Appendix C</b> – For shares being elected under the category of “U.S. RICs”.</p> <p><b>Appendix D</b> – For shares being elected under the category of “U.S. Other Entities” (pensions which lack a 6166 and are holding <b>41,667</b> DRs can file as “Other” on Appendix D).</p> <p><b>Appendix E</b> – For shares being elected under the category of “U.S. Transparent Entities” (Partnerships, S-corps, Trusts, LLCs, LLPs and Estates).</p> <p><b>Appendix F</b> – For shares being elected under the category of “U.S. Pensions”.</p> <p><b>Appendix G</b> – For shares being elected under the category of “U.S. IRAs”.</p> <p><b>Appendix H</b> – For shares being elected on behalf of non-U.S. beneficial owners.</p>	DTCC Participant	Generated by ADRoit
<b>FORM 82R</b>	<p>Percentage breakdown of direct and indirect holders within the RIC.</p> <p>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. Sufficient letters of explanation include:</p> <ol style="list-style-type: none"> <li>1) A full breakdown of the RIC’s underlying holders (including name, full address, and number of fund units;</li> <li>2) Summary data listing the shares and percentages of RIC shareholders per country of residence;</li> <li>3) RIC prospectus stating that shares are not sold outside of the U.S.;</li> <li>4) Data on taxation of fund distributions showing distinction between domestic vs. non-resident investors.</li> </ol> <p>The STA is requesting that the Forms be from the same tax year or the prior year of the dividend event, however Forms dated within 3 years of the event may still be considered.</p>	Representative for the RIC with signing rights or power of attorney	N/A
<b>IRS FORM 6166</b>	Internal Revenue Service (IRS) issued document stating the name & tax identification number of the beneficiary. The STA is requesting that the Forms be from the same tax year or the prior year of the dividend event, however Forms dated within 3 years of the event may still be considered.	Internal Revenue Service (IRS)	To be obtained from the IRS
<b>IRS FORM 6166 (FOR PENSION)</b>	Internal Revenue Service (IRS) issued document stating the name & tax identification number of the pension. The STA is requesting that the Forms be from the same tax year or the prior year of the dividend event, however Forms dated within 3 years of the event may still be considered. Furthermore, it must mention 401(a), 457(b), 403(b), 457(g) or 81-100 ruling law of establishment.	Internal Revenue Service (IRS)	To be obtained from the IRS
<b>81-100 ATTESTATION (Original)</b>	Additional Swiss attestation form and underlying pension listing, required for U.S. group trusts with an IRS Form 6166 indicating an 81-100 revenue ruling. The STA is requesting that the Forms be from the same tax year or the prior year of the dividend event, however Forms dated within 3 years of the event may still be considered.	Representative for the pension trust with signing rights or power of attorney	Generated by ADRoit
<b>CERTIFICATE OF DIVIDEND PAYMENT</b>	This document certifies the dividend was paid to the beneficial owner less withholding tax.	DTCC Participant	Generated by ADRoit
<b>CIRCULAR 21 TAX VOUCHER</b>	Attestation from broker dealer of record that the total of tax reclaims have not exceeded income received for the dividend event.	DTCC Participant	Generated by ADRoit
<b>US TRANSPARENT ENTITY LIST</b>	Listing of all the underlying holders within the transparent entity (names, addresses, tax IDs) along with the respective share amounts held. Must be for current year. <b>Must be from year of the dividend payment.</b>	N/A	N/A
<b>LETTER OF AUTHORIZATION</b>	Authorization enabling Goal and Depository Bank to apply for a Swiss long form reclaim on behalf of the beneficial owner.	Beneficial Owner	Generated by ADRoit
<b>POWER OF ATTORNEY</b>	Required whenever a legal representative is signing on behalf of the beneficial owner.	Beneficial Owner	N/A

## TAX DOCUMENTATION REQUIREMENTS - SWISS TAX FORM MATRIX

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	US (INDIVIDUALS & IRAs)	FORM 82I
FINLAND	FORM 88	LUXEMBOURG	FORM 79	US (OTHER ENTITIES)	FORM 82E
FRANCE	FORM 83	NETHERLANDS	FORM 81	US (PENSIONS)	FORM 82E
GERMANY	FORM 85	NORWAY	FORM 87	UNITED STATES (RICS)	FORM 82R
IRELAND	FORM 91	PORTUGAL	FORM 94	US (TRANSPARENT ENTITIES)	FORM 82E
ITALY	FORM 95	SOUTH AFRICA	FORM 92	ALL OTHER TREATY COUNTRIES	FORM 60

### ADDENDUM "A" REQUIRED:

AUSTRALIA

CANADA

DENMARK

NORWAY

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

Please note that Snapform Viewer must be used to complete the Swiss tax forms and is free to download from the Swiss Tax Administration's website above.

All tax forms must be printed on size A4 paper and all signatures and certifications on the tax forms must be originals and from the year of the dividend payment. Forms must include the corresponding barcode, be certified by the beneficial owner's local tax office, and signed by either the beneficial owner or authorized representative with POA.

Swiss Tax Forms 82 do not require certification by the IRS; however, an original IRS Form 6166 (for the year of the dividend event) must be included. An exception has been made for U.S. individuals (IRS Form 6166 is not required).

## U.S LONG FORM PROCEDURE

AS DICTATED BY THE SWISS TAX AUTHORITIES, CLAIMS FOR U.S. RESIDENTS ARE FILED ANNUALLY IN A BATCH PROCESS. THE SCHEDULED BATCH FILING DATES ARE AS FOLLOWS:

- POST PAYABLE REFUND U.S. BATCH #1: SEPTEMBER 2024
- POST PAYABLE REFUND U.S. BATCH #2: SEPTEMBER 2025
- POST PAYABLE REFUND U.S. BATCH #3: SEPTEMBER 2026
- POST PAYABLE REFUND U.S. BATCH #4: SEPTEMBER 2027

PLEASE SEND GOAL ALL CLAIMS BY THE 1<sup>ST</sup> OF THE BATCH MONTH IN ORDER TO BE INCLUDED IN PROCESSING.

## REQUIREMENTS TO QUALIFY FOR U.S. TREATY BENEFITS

INVESTOR	DESCRIPTION/CLARIFICATION
<b>CHARITIES AND FOUNDATIONS</b>	An "Other Entity" such as a charitable entity, endowment, foundation, state or religious organization created under the laws of the United States (U.S tax exempt organizations)
<b>REGULATED INVESTMENT COMPANIES</b>	<p>A RIC is considered eligible when it is created or organized under the laws of the United States and more than ninety-five percent (95%) of the beneficial owners of the RIC are residents of the U.S. RICs which meet this requirement will receive favorable tax treatment on one hundred percent (100%) of their record date position. Note: RICs which are made up of less than ninety-five percent (95%) of United States residents are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U. S. residents.</p> <p>*RICs with more than 50% indirect shareholders must provide a letter of explanation as stated under letter e) on the 82R form. Letter of explanation must explain the basis for treating indirect shareholders as U.S. residents. Sufficient letters of explanation include:</p> <ol style="list-style-type: none"> <li>1) a full breakdown of the RIC's underlying holders, including name, full address, and number of fund units;</li> <li>2) summary data listing the shares and percentages of RIC shareholders per country of residence;</li> <li>3) RIC prospectus stating that shares are not sold outside of the US;</li> <li>4) data on taxation of fund distributions showing distinction between domestic investors vs. non-resident investors</li> </ol>



<b>U.S. CORPORATION</b>	<p>Is a corporation (other than a RIC or an S-Corporation) created or organized under the laws of the United States. To be considered eligible, the corporation must qualify under at least one of several “tests” recognized under Article 22 Limitation of Benefits of the 1998 U.S. – Switzerland Tax Convention. Among the most common tests are:</p> <p>a) Activity test: the corporation must conduct an active trade or business in the United States.  b) Predominant interest test: more than 50% of the owners of the company must be United States residents.  c) Stock exchange test: the corporation or the ultimate beneficial owner of a predominant interest in the corporation is primarily and regularly traded on a recognized stock exchange.</p>
<b>U.S. EXEMPT PENSION</b>	<p>A pension plan or retirement arrangement exempt in the United States of which more than half of the beneficial owners are residents of the United States. Eligible U.S. pension plans or other retirement arrangements generally include U.S. resident tax exempt trusts providing pension or retirement benefits under Internal Revenue Code (IRC) section 401(a) for qualified pension plans, profit sharing plans (including 401(k) arrangements), and stock bonus plans. Additionally, non-qualified plans defined under IRC sections 457 (b) – deferred compensation plans of state and local governments and tax exempt organizations and 403 (b) – tax-sheltered annuities purchased by certain tax exempt organizations or public schools may also generally qualify for exemption.</p>
<b>U.S. INDIVIDUAL</b>	<p>U.S. citizens or “green card” holders are only considered as resident in the United States if they have a substantial presence, permanent home, or habitual abode in the United States. Additionally, individual retirement accounts (IRAs) and simplified employee pension plans (SEPs) should be included within this option.</p>
<b>U.S. PARTNERSHIPS, S-CORPS, TRUSTS, LLCs, LLPs AND ESTATES (TRANSPARENT ENTITIES)</b>	<p>U.S. partnership, S-Corp, estate, LLC, LLP, or trust, created or organized under the laws of the United States, are eligible to the extent that the dividend income is subject to tax, either in the hands of the entities or in the hands of their partners or beneficiaries that are U.S. residents. Therefore, these transparent entities are only entitled to receive the favorable tax treatment on the percentage of DRs which are owned by U.S. residents.</p> <p>*All transparent entities must disclose: (1) name and address of the transparent entity; (2) shares of the beneficiary of the income (separate line item for each beneficiary; (3) full name and address of the beneficiary; (4) % ownership of the beneficiary.</p> <p>NOTE: A separate line-item submission is required for each beneficiary of a transparent entity.</p> <p style="text-align: center;"><b><u>INSTRUCTIONS FOR ELECTIONS TEMPLATE</u></b></p> <ul style="list-style-type: none"> <li>• Column A: Transparent entity name</li> <li>• Columns E to K: Address of transparent entity</li> <li>• Column N: # of ADR for the beneficiary of income in the transparent entity</li> <li>• Column R: Name and full address of the beneficiary in the transparent entity (PO box # not accepted)</li> <li>• Column S: Share percentage of the beneficiary. (100% if all ADR in Column N are for the beneficiary).</li> </ul> <p>Example:  If the ABC Trust (100 Main Street, Ardmore PA 19001) has 100 shares total, and John Doe (200 Broad Street, Philadelphia PA 19101) is the beneficiary of 15 of those shares while Jill Smith (300 Market St., Philadelphia PA 19102) is the beneficiary of the remaining 85 shares, the information should be entered into the template as follows (and based on the columns above):</p> <p>ABC Trust - 100 Main Street, Anytown PA 19001 / 15 Shares / John Doe - 200 Broad Street, Philadelphia, PA 19101 / 100%  ABC Trust - 100 Main Street, Anytown PA 19001 / 85 Shares / Jill Smith - 300 Market St., Philadelphia PA 19102 / 100%</p>

**ADRoit by Goal Global Recoveries Inc.**



JPMorgan Chase offers the ADRoit system as a secure platform for the submission of the beneficial owner and the creation of the requisite documentation.

data

The system will automatically generate the necessary documentation which the participant can easily access, complete, sign and submit to JPMorgan Chase/Goal Global Recoveries Inc. The system also contains a bulk upload feature which allows for multiple relief at source events to be submitted within a single file.

A one-time registration process is required in order to use ADRoit. For registration purposes **only** please contact [adroitregistration@goalgroup.com](mailto:adroitregistration@goalgroup.com). For all other DR related enquiries please contact [adroit@goalgroup.com](mailto:adroit@goalgroup.com) or call Goal Global Recoveries Inc. on +1 (212) 248- 9130

CONTACT DETAILS	
Primary Contact	Shing Lee
Secondary Contact	Michelle Nieves
Contact Telephone Number	+1 (212) 248 9130
E-Mail Address	adroit@goalgroup.com
Company Name	Goal Global Recoveries Inc.
Street Address	5 Hanover Square, Suite 2300
City/State/ZIP	New York NY 10004

INVENTORY OF ATTACHMENTS
Appendices A-H (Cover Letters)
Circular 21 Tax Voucher
81-100 Attestation
Letter of Authorization

**WHEN TRANSPARENT ENTITIES SUCH AS PARTNERSHIPS ARE AUDITED, THE STA MAY REQUIRE SELECTED IRS FORMS 6166 FOR PARTNERS WHO ARE RECEIVING GREATER THAN A SPECIFIED REFUND AMOUNT AS DETERMINED BY THE STA ON AN ISSUE-BY-ISSUE BASIS.**

**IN DECEMBER 2020, THE STA IMPLEMENTED A TEMPORARY MEASURE FOR RESIDENTS OF SPAIN AND THE UNITED KINGDOM WHEREBY THEY WILL ACCEPT DIGITAL CERTIFICATES OF RESIDENCE FOR RECLAIM PURPOSES FROM THESE NONRESIDENTS DURING THE PANDEMIC. THE END DATE HAS NOT YET BEEN ANNOUNCED.**

FREQUENTLY ASKED QUESTIONS (FAQs)	
What information does the beneficiary need to disclose in order to receive favorable tax treatment?	Name, address, country of residence, tax ID number, and share position is required.
Is the beneficial owner required to submit a certification of residence (Form 6166) to participate in the reclaim process?	Yes, if they are a pension, a corporation/charity/RIC holding above a certain threshold (DR equivalent of gross dividend of CHF 50,000 or more) or a transparent entity holding above a certain threshold (DR equivalent of gross dividend of CHF 50,000 or more). See the Eligibility Matrix for more details.
Can Non-US holders be filed through the Relief at Source process?	No, all Non-US holders must be filed through the Long Form process. Non-US holders must submit documentation that includes tax forms stamped by the tax authority of the beneficiary's country of residence, a certificate of dividend payment and cover letter. For more details, please contact Goal Group.
What is the statute of limitations for filing Swiss reclaims?	It is at the end of the year, 3 years from the record date. Claims received after our submission deadline will be filed on a best effort basis. Please see The U.S. Long Form Procedure matrix for more details on when the submission deadlines are.
What if a pension is looking to reclaim the full 35% refund but cannot furnish an IRS Form 6166 during the Relief at Source process?	If the pension is holding a DR share amount less than the threshold, they may file during the Relief at Source process for a 20% reclaim first. They may then file a secondary claim with a valid 6166 through the Long Form process to recoup the remaining 15% refund. In order to acquire exemption, a 6166 must be provided for the pension stating law of establishment as 401(a), 457(g), 403(b), 457(b) or 81-100. Additional paperwork, such as the 81-100 Attestation, is required for 81-100 group trusts.

**JPMorgan Chase Warning and Disclaimer:**

The undersigned hereby indemnifies J.P. Morgan Chase Bank, N.A. ("J.P. Morgan"), and its affiliates, agents, directors or employees acting in their capacities as such (each an "Indemnified Party"), for any losses or liabilities suffered by an Indemnified Party on account of (i) a failure to secure a refund; or (ii) funds erroneously received by J.P. Morgan or the undersigned or their clients; or (iii) funds claimed as a refund by J.P. Morgan or the undersigned or their clients, including any tax charges, penalties, interests that is or becomes payable by an Indemnified Party in respect thereon, (iv) funds claimed by any statutory or government authority or administrative department or tax authority as charges, penalties, interests or otherwise in respect of a tax reclaim by the undersigned, and agree that such amounts shall be promptly remitted by the undersigned to J. P. Morgan on request. This indemnity shall survive any termination of the letter.

For the avoidance of doubt and notwithstanding the above, J. P. Morgan shall be entitled to require a prompt remittance by the undersigned of any amounts claimed by any statutory or government authority or administrative department or tax authority as charges, penalties, interests or otherwise in respect of a tax reclaim by the undersigned.

J.P. Morgan is not liable for failure to secure a refund or for any charges, penalties, interests or otherwise payable or paid in respect of a tax reclaim by the undersigned. Any funds erroneously claimed or received shall be immediately returned to J.P. Morgan, including any interest, additions to tax or penalties or charges in respect thereon. Nothing herein constitutes tax advice. Please consult your tax advisor prior to engaging our services.

**Goal Global Recoveries Inc. Disclaimer:**

All information contained in this Important Notice, including, but not limited to tax information, has been compiled in good faith from multiple third party sources. While all reasonable care has been taken in the compilation and publication of the contents of this Important Notice, the information is subject to change.

Local market conditions and possible advanced deadlines imposed by local agents may cause actual deadlines to frequently vary from statutory deadlines. Therefore, to minimize risk, it is strongly advised that DTC Participants file their claims as soon as possible because the depository agents and/or their agents will not be liable for claims filed less than six months before the specified deadline. In the circumstance where local market rules, whether imposed by a local agent or a Tax Authority, cause any conflict with the information provided in the Important Notice (prior to or after publication), the local market rules shall prevail.

The information contained herein is for informational purposes only and is not intended to be a substitute for obtaining tax, accounting, or financial advice from an appropriate professional advisor.

**APPENDIX A – U.S. INDIVIDUALS  
(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depository  
C/O Goal Global Recoveries Inc.  
5 Hanover Square, Suite 2300  
New York NY 10004  
USA  
Phone: 1-212-248-9130  
Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_ (DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	U.S. Address Line 1	U.S. Address Line 2
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX B – U.S. CORPORATIONS (NOT FOR S-CORPS., LLCs OR RICs)  
(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depository  
C/O Goal Global Recoveries Inc.  
5 Hanover Square, Suite 2300  
New York NY 10004  
USA  
Phone: 1-212-248-9130  
Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_ (DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	U.S. Address Line 1	U.S. Address Line 2
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX C – U.S. FAVORABLE RICs ONLY  
(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depositary  
 C/O Goal Global Recoveries Inc.  
 5 Hanover Square, Suite 2300  
 New York NY 10004  
 USA  
 Phone: 1-212-248-9130  
 Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_ (DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	U.S. Address Line 1	U.S. Address Line 2
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
 Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX D – U.S. OTHER ENTITIES ONLY**  
**(CHARITIES, FOUNDATIONS, & PENSIONS RECEIVING LESS THAN 50,000 CHF WHICH LACK A FORM 6166)**  
**(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depository  
 C/O Goal Global Recoveries Inc.  
 5 Hanover Square, Suite 2300  
 New York NY 10004  
 USA  
 Phone: 1-212-248-9130  
 Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_ (DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	U.S. Address Line 1	U.S. Address Line 2
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.**  
**Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY



**APPENDIX E – U.S. TRANSPARENT ENTITY BREAKDOWN  
(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depositary  
C/O Goal Global Recoveries Inc.  
5 Hanover Square, Suite 2300  
New York NY 10004  
USA  
Phone: 1-212-248-9130  
Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_ (DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the 15% dividend withholding tax under treaty.

Name Of Entity	Name of Underlying Holder	Tax ID #	U.S. Address Line 1	U.S. Address Line 2	# DRs Held	% Of DRs
NOTE: Please see attached Schedule						

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX F – U.S. EXEMPT PENSIONS  
(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depository  
C/O Goal Global Recoveries Inc.  
5 Hanover Square, Suite 2300  
New York NY 10004  
USA  
Phone: 1-212-248-9130  
Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_ (DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the exemption of dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	U.S. Address Line 1	U.S. Address Line 2
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX G – EXEMPT IRAs  
(DTC Participant’s Letterhead)**

To: JPMorgan Chase as Depository  
C/O Goal Global Recoveries Inc.  
5 Hanover Square, Suite 2300  
New York NY 10004  
USA  
Phone: 1-212-248-9130  
Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative of \_\_\_\_\_  
(DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the  
upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the exemption of dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	U.S. Address Line 1	U.S. Address Line 2
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
Authorized Signature of Holder or Owner

CONTACT INFO	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

**APPENDIX H - NON-U.S. ENTITIES  
COVER LETTER FOR SWISS STANDARD LONG FORM RECLAIM  
(DTC Participant's Letterhead)**

To: JPMorgan Chase as Depository  
C/O Goal Global Recoveries Inc.  
5 Hanover Square, Suite 2300  
New York NY 10004  
USA  
Phone: 1-212-248-9130  
Attn: Switzerland

**Re: ROCHE HOLDING AG, CUSIP # 771195104, ISIN: CH0012032048, 1 DR TO 1 BACKING ORD**

I/We the undersigned \_\_\_\_\_ (contact name) authorized representative \_\_\_\_\_  
(DTC Participant name) holding shares at Cede & Co. under DTC# \_\_\_\_\_ of **ROCHE HOLDING AG, CUSIP # 771195104**, request that the  
upcoming cash dividend payable to holders as of \_\_\_\_\_, receive the 15% dividend withholding tax under treaty.

Name of Beneficial Owner	# DRs Held	Tax ID #	Address	Country of Residence
NOTE: Please see attached Schedule				

I/We certify that to the best of my knowledge the above beneficial owners 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.

JPMorgan Chase Bank is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to JPMorgan Chase Bank, including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration.  
Incorrect claims and/or elections and failure to retain documentation could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement),  
to claim on behalf of the beneficial owner listed above and these beneficial owners will not file a duplicate claim on these  
shares directly to the Swiss Federal Tax Administration.**

\_\_\_\_\_  
**Authorized Signature of Holder or Owner**

<b>CONTACT INFO</b>	
TELEPHONE	PRINT NAME OF SIGNATORY
EMAIL	POSITION OF SIGNATORY

## Circular 21 Tax Voucher

Dividend date:

ISIN#: **CH0012032048**

Security: **ROCHE HOLDING AG**

As the Financial Institution under which \_\_\_\_\_ held shares of the above referenced dividend, \_\_\_\_\_ hereby attests that:

- The amount(s) stated in the income statement(s) and/or other relevant documents that have been produced by our institution and are or could be used for reclaiming Swiss withholding tax, does not exceed the amount of income confirmed by other banks/custodians.
- We further attest that, where the income statement(s) and/or other documents that are produced by our institution and are used or could be used for reclaiming Swiss withholding tax exceed the amount confirmed by other banks/custodians, we have paid the Swiss Federal Tax Administration an amount that is equivalent to withholding tax on the difference (withholding tax substitute).

Certified By

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_

**UNITED STATES GROUP TRUST ATTESTATION 81-100**  
**OF ELIGIBILITY FOR TREATY RELIEF**  
(On Company Letterhead)

Name of Group Trust: \_\_\_\_\_

We hereby attest to the following:

Under Article 10(3) (Dividend) of the United States ("U.S.") - Switzerland Tax Treaty (Treaty), a 0% tax rate applies to a resident of the U.S. if it is described in subparagraph 4(b) of Article 28 (Miscellaneous) and if the resident does not control the company paying the dividend. Per Article 28 4(b), the resident qualifies for treaty relief if the competent authority of that State agrees that the pension or other retirement arrangement in the other Contracting State generally corresponds to a pension or other retirement arrangement recognized for tax purposes by that first-mentioned State. Under Article 4 (c)(1) (Resident) a resident includes a pension trust and any other organization established in that State and maintained exclusively to administer or provide pensions, retirement or employee benefits, that is established or sponsored by a person resident in that State.

As each investor must ensure compliance with one of the above-referenced eligibility requirements, [Fund Name] in its capacity as Trustee of the Trust, does not collect a Form 6166 from each investor in the Trust listed on page 2 of this document. As each investor is either a U.S. domiciled tax-qualified retirement plan that is established pursuant to Section 401(a) of the Internal Revenue Code of 1986, as amended (the "Code") or a governmental plan established pursuant to Section 414(d) and 457(b) of the Code, however, we do recognize that the status of any U.S. pension or retirement arrangement claiming benefits under Article 10 (3) is subject to verification by the Swiss tax authorities, and recognize that the Swiss tax authorities may consider it necessary to request forms 6166 from certain participants in the enclosed listing.

By: \_\_\_\_\_

Name: (Authorized Signatory)

Title:

Date: \_\_\_\_\_





# AUTHORIZATION LETTER FOR SWISS LONG FORM TAX RECLAIM FILINGS

## Final Beneficiary Details

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Country of Residence: \_\_\_\_\_

Tax ID #: \_\_\_\_\_

Custodian (Participant): \_\_\_\_\_

## Authorization

The final beneficiary has authorized JPMorgan Chase in C/O Goal Global Recoveries Inc. and/or its agents, to submit applications for the reimbursement of Swiss withholding tax in their name and on their behalf and to receive any corresponding refund amounts on their behalf, and to undertake any necessary communication with the Swiss Tax Authority in their name.

\_\_\_\_\_

Date, Place