



B #:	21383-25
Date:	January 14, 2025
To:	All Participants
Category:	Distributions
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	<u>Important Tax Information: Athene Holding LTD.</u> CUSIP: G0684D305 (New CUSIP: 04686J861), 04686J200, 04686J309, 04686J408, 04686J507, 04686JAA9, 04686JAB7, 04686JAC5, 04686JAF8, 04686JAG6, 04686JAD3, 04686JAE1

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential



ATHENE HOLDING LTD. (the “Company”) has announced the following with respect to future dividend and interest payments.

On December 31, 2023, the Company completed the redomestication of its jurisdiction of organization from Bermuda to the State of Delaware (the “Redomestication”).

PLEASE NOTE:

ON DECEMBER 31, 2023, ATHENE HOLDING LTD. COMPLETED THE REDOMESTICATION OF ITS JURISDICTION OF ORGANIZATION FROM BERMUDA TO THE STATE OF DELAWARE. FOLLOWING THE REDOMESTICATION, DISTRIBUTIONS BY THE COMPANY WITH RESPECT TO ITS PREFERENCE SHARES CONSTITUTE U.S.-SOURCE DIVIDEND INCOME TO THE EXTENT PAID OUT OF THE COMPANY’S CURRENT OR ACCUMULATED EARNINGS AND PROFITS AND INTEREST ON ITS SENIOR NOTES CONSTITUTE U.S.-SOURCE INCOME FOR U.S. FEDERAL INCOME TAX PURPOSES.

CERTAIN SERIES OF PREFERENCE SHARES AND SERIES OF NOTES PROVIDE FOR THE PAYMENTS OF ADDITIONAL AMOUNTS IN THE EVENT WITHHOLDING TAXES ARE IMPOSED, AND HOLDERS OF SUCH PREFERENCE SHARES OR NOTES MAY BE REQUIRED TO PROVIDE INFORMATION OR TAKE OTHER ACTIONS TO CLAIM SUCH ADDITIONAL AMOUNTS. SEE BELOW ON HOW TO PROVIDE THE INFORMATION THAT MAY REDUCE SUCH WITHHOLDING AND FOR HOW TO OBTAIN A GROSS-UP, IF YOU ARE ENTITLED.

Certain Tax Considerations Related to the Redomestication

Following the Redomestication, the Company is treated as a domestic corporation for purposes of the U.S. Internal Revenue Code of 1986, as amended. Therefore, the Company is subject to U.S. federal income tax and is not considered a passive foreign investment company or controlled foreign corporation.

Following the Redomestication, non-U.S. holders of outstanding series of preference shares (together with the depositary shares representing interests in preference shares, the “Preference Shares”) or the outstanding series of the Company’s senior notes (the “Notes”) generally are subject to a 30% withholding tax (or a lower treaty rate) on the amount of any dividends or interest payable to them, unless an exception applies. Under an exception for “portfolio interest,” non-U.S. holders of Notes that do not own (directly, indirectly or constructively) 10% or more of the voting power of the stock of the Company and that are not banks are generally expected to be exempt from such withholding tax on any such interest, provided appropriate statements of their non-U.S. status are provided to the U.S. person required to withhold such tax. Such dividends and interest generally are also subject to a 30% withholding tax under the provisions commonly known as the Foreign Account Tax Compliance Act or “FATCA,” unless the shareholder or noteholder (and any intermediaries through which the shareholder or noteholder holds its Preference Shares or Notes) establishes an exemption from such withholding.

Only certain series of Preference Shares and series of Notes identified below provide for the payments of additional amounts in the event any of the foregoing withholding taxes are imposed, and holders of such Preference Shares or Notes may be required to provide information or take other actions to claim such additional amounts. **See further below for information on how to provide the statements referenced above that may reduce such withholding and for how to obtain a gross-up payment, if you are entitled.**

Additional U.S. federal income tax considerations may also apply that may be relevant to the individual holder. For a full discussion of the tax implications of the Redomestication, please see the Company’s disclosure on [Form 8-K, filed with the SEC on December 12, 2023](#) and on [Form 10-K, filed with the SEC on February 27, 2024](#).

Participants must use GlobeTax’s ESP portal to submit beneficial owner information and the rates at which they intend to withhold (“intended withholding rates”) in order to benefit from the gross-up provisions triggered as a result of Athene’s redomestication to the U.S. Please note that if you do not intend to withhold for your clients then you do not need to disclose them through ESP. Anyone subject to U.S. backup withholding, and whose gross-up claim is submitted through ESP, will be rejected back to the Participant as they are not entitled to the gross-up.

All qualifying holders will receive the dividend or interest payment, and gross-up payment, to be paid via DTC and GlobeTax, respectively. By submitting, Participants agree to the Warning and Disclaimer below.

Warning and Disclaimer:

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the gross-up provisions triggered as a result of Athene’s redomestication to the U.S. 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 Company in processing such claims, the Participant expressly agrees that neither GlobeTax nor the Company nor any of their agents or affiliates shall have any liability for, and shall indemnify, defend and hold the Company 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.

DIVIDEND/INTEREST PAYMENT EVENT MATRIX

ISSUE	CUSIP#	ELIGIBLE FOR GROSS-UP?	RECORD DATES ⁽¹⁾	PAYMENT DATES	ESP/DOCUMENTATION SUBMISSION DEADLINE DATES (ALL AT 5:00 P.M. E.T.)
DEPOSITARY SHARES REPRESENTING A 1/1,000TH INTEREST IN A 6.35% FIXED-TO-FLOATING RATE PERPETUAL NON-CUMULATIVE PREFERENCE SHARE, SERIES A	04686J861	YES	03/15/2025	04/01/2025	MARCH 20, 2025
			06/15/2025	07/01/2025	JUNE 19, 2025
			09/15/2025	09/30/2025	SEPTEMBER 19, 2025
			12/15/2025	12/30/2025	DECEMBER 18, 2025
DEPOSITARY SHARES REPRESENTING A 1/1,000TH INTEREST IN A 5.625% FIXED RATE PERPETUAL NON-CUMULATIVE PREFERENCE SHARE, SERIES B	04686J200	YES	03/15/2025	04/01/2025	MARCH 20, 2025
			06/15/2025	07/01/2025	JUNE 19, 2025
			09/15/2025	09/30/2025	SEPTEMBER 19, 2025
			12/15/2025	12/30/2025	DECEMBER 18, 2025
DEPOSITARY SHARES REPRESENTING A 1/1,000TH INTEREST IN A 6.375% FIXED-RATE RESET PERPETUAL NON-CUMULATIVE PREFERENCE SHARE, SERIES C	04686J309	YES	03/15/2025	04/01/2025	MARCH 20, 2025
			06/15/2025	07/01/2025	JUNE 19, 2025
			09/15/2025	09/30/2025	SEPTEMBER 19, 2025
			12/15/2025	12/30/2025	DECEMBER 18, 2025
DEPOSITARY SHARES REPRESENTING A 1/1,000TH INTEREST IN A 4.875% FIXED-RATE PERPETUAL NON-CUMULATIVE PREFERENCE SHARE, SERIES D	04686J408	YES	03/15/2025	04/01/2025	MARCH 20, 2025
			06/15/2025	07/01/2025	JUNE 19, 2025
			09/15/2025	09/30/2025	SEPTEMBER 19, 2025
			12/15/2025	12/30/2025	DECEMBER 18, 2025
DEPOSITARY SHARES REPRESENTING A 1/1,000TH INTEREST IN A 7.750% FIXED-RATE RESET PERPETUAL NON-CUMULATIVE PREFERENCE SHARE, SERIES E	04686J507	NO	03/15/2025	04/01/2025	N/A
			06/15/2025	07/01/2025	N/A
			09/15/2025	09/30/2025	N/A
			12/15/2025	12/30/2025	N/A
4.125% SENIOR NOTES DUE 2028	04686JAA9	YES	12/28/2024	01/12/2025	JANUARY 2, 2025
			06/27/2025	07/12/2025	JULY 2, 2025
6.150% SENIOR NOTES DUE 2030	04686JAB7	YES	03/19/2025	04/3/2025	MARCH 25, 2025
			09/18/2025	10/3/2025	SEPTEMBER 24, 2025
3.500% SENIOR NOTES DUE 2031	04686JAC5	YES	01/01/2025	01/15/2025	JANUARY 6, 2024
			07/01/2025	07/15/2025	JULY 7, 2025
6.650% SENIOR NOTES DUE 2033	04686JAF8	NO	01/15/2025	02/03/2025	N/A
			07/15/2025	08/01/2025	N/A

⁽¹⁾ The Company pays dividends on its depositary shares and preference shares only when, as and if declared by the Company's Board of Directors or a duly authorized committee thereof.

5.875% SENIOR NOTES DUE 2034	04686JAG6	NO	01/01/2025	01/15/2025	N/A
			07/01/2025	07/15/2025	N/A
3.950% SENIOR NOTES DUE 2051	04686JAD3	NO	05/10/2025	05/25/2025	N/A
			11/10/2025	11/25/2025	N/A
3.450% SENIOR NOTES DUE 2052	04686JAE1	NO	04/30/2025	05/15/2025	N/A
			10/31/2025	11/15/2025	N/A

DESCRIPTION OF REQUIRED DOCUMENTATION

DOCUMENT NAME	DESCRIPTION
COVER LETTER	Indemnification generated by ESP.
IRS FORM W-8BEN-E	Certificate of status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) https://www.irs.gov/pub/irs-pdf/fw8bene.pdf
IRS FORM W-8BEN	Certificate of status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) https://www.irs.gov/pub/irs-pdf/fw8ben.pdf
IRS FORM W-8IMY	Certificate of Foreign Intermediary, Foreign Flow-Through Entity, or Certain U.S. Branches for United States Tax Withholding and Reporting https://www.irs.gov/pub/irs-pdf/fw8imy.pdf

ESP



Athene Holding Ltd. offers [ESP](#) powered by GlobeTax, an electronic withholding tax gross-up submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax to ensure the beneficial owner is grossed up in accordance with the gross-up provisions detailed in the prospectus.

Review eligibility and document requirements, submit disclosure, print out the Cover Letter on letterhead, sign it, and e-mail it to GlobeTax.

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

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FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

Who do I send the required documentation to?	Everything is to be submitted to GlobeTax via email. Please send all documentation to AtheneESP@globetax.com.
Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?	No, brokers should store the relevant W-8 Form on file in case of an audit.
Are elections via DTCC required?	No. All submissions should be made via GlobeTax's submission portal, ESP.
I am a Non Qualified Intermediary ("NQI")... what should I do?	Non-QIs clients may be eligible if they are otherwise entitled to the gross-up provision by providing W-8 series documents of their underlying clients to an upstream QI. If the DTC Participant is an NQI their clients will not be eligible for the gross-up.
Does the IRS W-8BEN-E or W-8-BEN have to be an original?	No. Scanned Copies are Acceptable.
Can I file claims for partnerships at the partnership level?	No, your submission on ESP needs to be at the underlying partner level in order to qualify for the gross-up. The eligibility of a partner in a partnership will be determined based on the intended withholding tax of that partner in their own right.