



# IMPORTANT NOTICE

The Depository Trust Company

<b>B #:</b>	24324-26
<b>Date:</b>	June 24, 2026
<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> JAPAN</p> <p><b><u>Depository for Sponsored DR Program:</u></b> J.P. MORGAN</p> <p><b><u>Security:</u></b> See Below</p> <p><b><u>CUSIP(s):</u></b> 138006309, 497350306, 501173207, 75102W108</p> <p><b><u>Record Date:</u></b> 06/29/2026 <b><u>Payable Date:</u></b> TBD</p> <p><b><u>CA Web Instruction Deadline:</u></b> 07/10/2026 8:00 PM ET</p>

ISSUE	CUSIP#	DR RECORD DATE
CANON INC.	138006309	6/29/2026
KIRIN HOLDINGS CO LTD	497350306	6/29/2026
KUBOTA CORPORATION	501173207	6/29/2026
RAKUTEN INC	75102W108	6/29/2026

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 [JapanESP@globetax.com](mailto:JapanESP@globetax.com) or 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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**JAPANESE** issuers have announced a cash dividend and **JPMorgan Chase Bank, N.A.** acts as Depository for the Depository Receipt ("DR") programs.

A participant can use DTC's Corporate Actions Web ("CA Web") instructions tab to certify that all or a portion of his/her position is subject to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC. By making submissions of such certification, the submitter represents and warrants that it has the required authority to make; that the party for which the submission is made is eligible therefore, and that the submitter will indemnify, as applicable, Globe Tax Services, Inc., the relevant Depository custodian, and any other person acting, directly or indirectly, in reliance thereon, including for any loss, liability or expense which may arise in connection with any such representation and submission, including for any inaccuracy therein.

On ADR pay date, all record date holders will have the opportunity to receive their full treaty as outlined in the "Eligibility Matrix". All uncertified holders will receive this dividend net of the full Japanese statutory withholding tax rate of the **15.31500%** with the possibility to reclaim in the long form process.

**Japanese dividends with June 2026 Record Dates are outlined in the Dividend Event Matrix below.**

**NOTE:** Please note that the Japanese Tax Office has the legal authority to audit claims filed for a period of seven years so it is the DTC Participant's responsibility to ensure that your document retention policies for US withholding tax documentation are adequate to support potential audits from the Japanese Tax Office.

DIVIDEND EVENT MATRIX							
ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
CANON INC.	138006309	JP3242800005	Jun 29, 2026	TBD	TBD	1 : 1	TBD
KIRIN HOLDINGS CO LTD	497350306	JP3258000003	Jun 29, 2026	TBD	TBD	1 : 1	TBD
KUBOTA CORPORATION	501173207	JP3266400005	Jun 29, 2026	TBD	TBD	1 : 5	TBD
RAKUTEN INC	75102W108	JP3967200001	Jun 29, 2026	TBD	TBD	1 : 1	TBD

FEES & DEADLINES					
FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (JPY)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
RELIEF AT SOURCE	DTCC	N/A	UP TO \$ 0.01000 PER DR	N/A	<u>CA WEB / ESP ELECTION DEADLINE:</u> Jul 10, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> N/A
LONG FORM	CHECK OR ACH	UP TO 40,000.00	UP TO \$ 0.01250 PER DR	\$ 125.00000	Apr 29, 2031 5:00 PM ET

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

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.

**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 ESPs [Reference Guide](#).

**ESP**



J.P. MORGAN CHASE 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 Participants’ behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with 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**

<b>PHONE NUMBER</b>	800-929-5484 (+1 212 747 9100 FROM OUTSIDE US)
<b>FAX NUMBER</b>	800-929-9986
<b>GROUP EMAIL</b>	JapanESP@globetax.com
<b>COMPANY</b>	GLOBETAX SERVICES INC.
<b>STREET ADDRESS</b>	ONE NEW YORK PLAZA, 34TH FLOOR
<b>CITY/STATE/ZIP</b>	NEW YORK, NY 10004

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

<p><b>What information does the beneficiary need to disclose in order to receive favorable tax treatment?</b></p>	<p>Name, address, country of residence, and share position. A tax ID number is required only for U.S. residents.</p>
<p><b>Do shareholders requesting 15.315% withholding need to disclose information?</b></p>	<p><b>No</b>, disclosure does not apply. Please refer to relief at-source eligibility matrix for documentation requirements.</p>
<p><b>Will holders wishing to benefit from favorable tax treatment need to furnish supporting documentation up front?</b></p>	<p><b>No</b>, brokers must store W-9 and W-8BEN on file in case of an audit.</p>
<p><b>Does the Japanese law require a certification of residence (Form 6166) to participate in the reclaim process?</b></p>	<p><b>No</b>. The law governing the processing of DRS does not require the presence or collection of a certification of residency (Form 6166) though participants may be required to prove the eligibility of the underlying investors. Upon review of the W-9 and W-8BEN forms the Japanese tax office agreed to accept these as proof of eligibility.</p>
<p><b>Will a certificate of residence (Form 6166) be requested during an audit?</b></p>	<p>The Japanese ministry of finance reserves the right to request any other documentation it may need to determine the eligibility of the investor. We have been advised that the Japanese tax office may request a certificate of residency in rare circumstances where the information provided is inconsistent and cannot be confirmed through the provision of other documents or explanations.</p>
<p><b>Who is considered a “large shareholder”?</b></p>	<p>Individual (non-corporate) investors who hold 3% or more of the number of outstanding shares for dividend income from listed shares, now fall under the "large shareholder" category. These "large shareholders" will no longer be eligible for the preferential tax rates and thus be applied the 20.42% tax rate for dividends paid after September 30, 2011. Participants are required to disclose the name and address of these "large shareholders" to the depositary by the deadline stated within this notice. Corporate entities (both Japanese and non-Japanese) who hold 3% or more of the number of outstanding shares for dividend income from listed shares are still entitled to the preferential withholding rates and are eligible to receive the income with a 15.315% withholding rate applied or more if eligible based on the treaty between the investors country of residence and Japan. Dividend income for unlisted shares will continue to be withheld at the 20.42% Japanese national tax rate.</p>

## FREQUENTLY ASKED QUESTIONS (FAQs)

### AT SOURCE

**Which select entities resident in United Arab Emirates are eligible to receive a favorable rate?**

Central Bank of the UAE, Abu Dhabi Investment Authority, Abu Dhabi Investment Council, International Petroleum Investment Company, Investment Corporation of Abu Dhabi, Mubadala Development Company, Eligible pension funds established in the UAE.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

**Can I submit a trust agreement in lieu of a POA signed by the beneficial owner?**

**Yes**, but a limited POA signed by the participant must be accompanied by the trust agreement.

**Are Form 6166s with IRS code ruling 81-100 accepted?**

**Yes**, with a tax determination letter & pension declaration letter.

**Does the beneficiary's name on the Form 6166 need to match the POA?**

**Yes**, the beneficiary's name on both documents should be identical.

**Does the long form process have a minimum position requirement per beneficial owner?**

**Yes**, please call for more details.

**What is the statute of limitations for filing Japanese reclaims?**

It is 5 years from ordinary pay date. Claims received after our submission deadline will be filed in good faith.

**What if the beneficial owner's name and/or address is not consistent with the other documents?**

Please send a letter on participant letterhead explaining the discrepancy and be sure to include the tax ID number.

**How often are long form claims filed with the Japanese custodians?**

Due to quarterly filing limitations GlobeTax files on February 20th, May 20th, August 20th & November 20th of each year.

**Will the depositary accept claims filed directly to them by beneficial owners?**

The depositary 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.

## FREQUENTLY ASKED QUESTIONS (FAQs)

### LONG FORM

<p><b>Do pension plans need to disclose any underlying holder information for the long form process?</b></p>	<p><b>Yes</b>, effective September 1, 2012 pension plans will need to disclose the total number of participants, the number of treaty eligible participants and the date of fiscal year end.</p>
<p><b>Is this long form process free of charge?</b></p>	<p><b>No</b>. This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. J.P. MORGAN 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. Fees will be charged for this service of up to \$0.0125 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to J.P. MORGAN CHASE may be shared with its agents.</p>

***Warning and Disclaimer:***

The information and data contained in this notice is based on information obtained from multiple sources believed to be reliable. However, JPMorgan Chase Bank, N.A. 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, including in the and subject to discretion of third parties, and/or pre-emption or being superseded by local market rules, and practices or actions taken by non-U.S. 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.