



B #:	3898-16
Date:	August 11, 2016
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Germany German BNY Mellon Long Form Claims New Deadline Year 2012 <u>Deadline:</u> 09/30/2016 5:00PM ET

Please review this important notice about a change to German long form reclaim deadline date pertaining to German dividends that were paid in 2012

Please contact Danette Moore of BNY Mellon / GlobeTax at 1-800-915-3536 with further questions.

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.

Non-Confidential



MARKET NOTICE: CHANGE TO GERMAN LONG FORM DEADLINE DATE FOR EXPIRING CLAIMS

Effective immediately, the final deadline for submission of all German long form claims for dividends paid in 2012 will be **September 30, 2016**.

Due to additional processing time needed to obtain the required German tax voucher, all long form claims must be received to GlobeTax as agent for BNY Mellon no later than 5:00 P.M. EST on September 30, 2016. Any claims received after this date will only be processed at the discretion of the Depositary. Participants wishing to pursue expiring claims after the September 30, 2016 deadline will be required to pay the custodial fee in advance.

Going forward, the deadline to receive German long form claims will be September 30 in the year of expiry, which is generally four years from the year in which the dividend was paid.

Please contact Danette Moore of BNY Mellon / GlobeTax at 1-800-915-3536 with further questions.

The information contained in this notice is for information purposes only and may be subject to change. We endeavor to provide up-to-date information on local requirements as new information becomes available. The deadline indicated in this announcement takes precedence over the deadlines originally published in the DTC Important Notice(s).

IRS Circular 230 Disclosure: BNY Mellon, its affiliates, and its employees are not in the business of providing tax or legal advice to any taxpayer. This notice and any attachments are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Any such taxpayer should seek advice based on the taxpayer's particular circumstances from an independent tax advisor.