

# Tax Reclamation for Individuals Receiving Johnson Controls International plc. Dividends

Ireland imposes a 25% Dividend Withholding Tax (DWT) on dividends paid to foreign shareholders of Irish companies (such as Johnson Controls International plc.). However, residents of countries which maintain a double taxation treaty with Ireland can apply for exemption from this tax.<sup>1</sup>

Johnson Controls International plc. has engaged GlobeTax, the world leader in cross-border withholding tax relief, to help shareholders apply for exemption on shares held through Johnson Controls' transfer agent, EQ Shareowner Services (EQ).

This document explains how U.S. and Non-U.S. tax residents can use GlobeTax's eCerts service to secure exemption from Irish DWT.

## *Instructions for U.S. Tax Residents*

To secure the eCerts service, U.S. tax residents should follow the below steps:

1. Visit the eCerts website: <https://ecerts.globetax.com/>
2. Select "Register" and use Access Code: **JCPLC**
3. Complete eCerts registration and pay the eCerts fee.<sup>2</sup> Shareholders should determine whether the cost outweighs the benefits.
4. Print and sign the generated forms.
5. Mail the forms to GlobeTax as directed.

After receiving the mailed forms, GlobeTax will begin the process of requesting Certificates of U.S. Tax Residency (IRS Form 6166) that are necessary to receive exemption. eCerts users will receive confirmation emails when GlobeTax has successfully secured these forms. Please note: the IRS takes 3-4 months to issue these documents.

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<sup>1</sup> Tax residents in [these](#) countries are eligible to apply for Irish exemption.

<sup>2</sup> Fee for individual entities (Individuals and Grantor Trust Individuals): \$599.99, which includes the \$85 IRS application fee, \$14.99 GlobeTax 6166 Service Fee, and \$500 eCerts fee. Fee for all other entities: \$699.99, which includes the \$185 IRS application fee, \$14.99 GlobeTax 6166 Service Fee, and \$500 eCerts fee. As there is a fee associated with this service, shareholders should determine whether the service cost outweighs the benefits.

## Instructions for Non-U.S. Tax Residents

To secure the eCerts service and receive Irish DWT exemption, Non-U.S tax residents should follow the below steps:

1. Visit the eCerts website: <https://ecerts.globetax.com/>
2. Select “Register” and use Access Code: **JCPLC**
3. Complete eCerts registration and pay the eCerts fee. Shareholders should determine whether the cost outweighs the benefits.
4. Print and sign Part I of the generated Form V2.
5. Obtain certification from the local tax authority on Part II of Form V2.
6. Mail the certified forms to GlobeTax as directed.

Exemption coverage will begin upon receipt of original executed forms.

eCerts will send a confirmation email upon receiving the forms.

## Service Scope

Completed exemption forms are valid for five years from the date certified by your local tax authority as long as your account information and country of tax residency remains unchanged.

GlobeTax is engaged to assist with the Irish DWT exemption process only. For assistance with the U.S. Backup Withholding Tax and Form W-8BEN/W-9, contact Johnson Controls’ transfer agent, EQ.

<sup>1</sup> \$500 eCerts fee. As there is a fee associated with this service, shareholders should determine whether the service cost outweighs the benefits.

Key Contacts	
	Contact
Registered Shareholders	<p><b>EQ Shareowner Services (EQ)</b>            If you wish to change your mailing address on file with EQ, address changes can be made via <a href="http://www.shareowneronline.com">www.shareowneronline.com</a> or by calling EQ at:</p> <p>Telephone: +1-888-648-8154 (Toll Free)            Telephone: +1-651-450-4064 (Outside the U.S.)</p> <p>For new user registration, use the Access Code: <b>JCPLC</b></p>