## JOHNSON CONTROLS DIVIDENDS – SUBJECT TO 20% IRISH TAX UNLESS PROPER DOCUMENTATION IN PLACE VIA GLOBETAX.COM WEBSITE. THERE IS A ONE-YEAR GRACE PERIOD FROM 8/17/2016.

Go to: https://www.globetax.com/

Select "Client Solutions" and from the pull-down menu, click on eCerts:



New screen – read information about eCerts and then click on "Log In":

## eCerts

eCerts electronically receives and validates information to apply for a Certificate of Tax Residency. Tax authorities around the world are increasingly requiring presentation of self-certifications or legal forms of tax residency to support claims of entitlement. However, these documents remain difficult to understand and navigate for investors.

By using eCerts as their solicitation method financial firms see higher participation rates, much lower failure rates, lower solicitation costs and more consistent documentation processes.



Log In

## This screen appears - read - click on "Continue"

Welcome to eCerts—GlobeTax's certification and documentation assistance tool.
This site will guide you through the process of creating the documentation necessary to certify your treaty eligibility status. The documentation you create with eCerts can be used to reclaim excess tax withheld from you on your preign investment income. To get started:
10 get stated:     1. Click the "Continue" button below.     2. Establish a free login account.     3. eCerts will guide you through creating your documentation.     4. Later, you can log in to check the status of your request, print and renew your documents, or create new applications.
System Requirements About GlobeTax
About clobel as Founded in 1992, GlobeTax specializes in the recovery of tax which has been over withheld on cross-border investment income, servicing clients in over 40 countries worldwide. GlobeTax provides a fully outsource tax reclamation service for investors who hold both American Depositary Recepts (ADRS) and foreign ordinary shares; in addition, Glob Tax ax tas as the sole outsource tax reclaim processing agent to the four US banks issuing ADRs: The Bank of New York Mellon, Cit), Deutschef Bank and JPMorgan Chase. GlobeTax maintains withholding tax research on over 240 jurisdictions worldwide and processes over the mellon tax reclaims per year, making GlobeTax the largest tax reclaim filer in the world. For more information about GlobeTax visit. GlobeTax cross.
Continue

This screen appears. Register as a new user using the Access Code, which is JCPLC. Password must be between 8-10 characters with at least one letter and one number.

ABOUT SSL CERTIFICATES		
New U	sers Register Here	
Email Address:		
Confirm Email:		
Create Password:		
Confirm Password:	/	
Access Code:	If you were referred to this website, review the instructions you received for your access code. If you were not referred to this site, please contact us.	For
•	By checking this box I agree to the terms and conditions of this site.	
	Register	

This screen will appear and you can check the box to receive an email notification when eCerts registration opens. A screen appears to enter your name and email address. Complete.



Once you enter your name and email address, this screen appears:

## Registration Opens March 2017

Your email address has been saved. You should receive an email from 'eCertsJCPLC@GlobeTax.com' within the next few minutes with additional confirmation. If you do not receive this email, please contact GlobeTax at eCertsJCPLC@GlobeTax.com or  $\pm 1-212-747-9100$ .

New York	London	Madrid	Sydney	Hong Kong				
GlobeTax.com Send your comments, questions, or concerns to eCerts@GlobeTax.com								

In March, you can register for exemption from the 20% Irish tax on your dividends. At that time, upon receipt of the email from GlobeTax, you must complete the form on the internet. They will then mail you

the form for your signature and return. There is a grace period that began August 17, 2016. However, by March 2017, there remains only approximately five months to get the proper documentation in place to avoid the 20% Irish tax on your dividends from Johnson Controls PLC.

This is the confirmation email which you will receive once you complete the registration:



You must speak with someone that handles the Johnson Controls Inversion. Name of contact that provided this information: Mizan.