

Notice to U.S. Registered Shareholders* – Irish Dividend Withholding Tax

Because JCI is now an Irish-domiciled company, registered shareholders are subject to a 20% Irish Dividend Withholding Tax (DWT). Registered shareholders who owned Johnson Controls shares prior to the merger have a grace period for DWT withholdings, set to expire on August 17, 2017. If you are a registered holder of JCI, you will need to take action to ensure that DWT is not withheld from your dividend proceeds. **A registered shareholder is a shareholder who holds shares directly with the transfer agent, EQ (Formerly Wells Fargo Shareowner Services), NOT through a brokerage, mutual fund or other investment account.**

There are a few ways to obtain an exemption from DWT:

1. Move your shares from your registered account (with our transfer agent, EQ) to a brokerage and make sure the broker has a W-9 on file for you and is able to obtain the DWT exemption on your behalf;
2. Keep your shares in your registered account with EQ and register with GlobeTax, pay a \$149 fee and maintain your exemption from DWT for 5 years, by registering here <https://ecerts.globetax.com/> and using the code **JCPLC** (please review the [FAQ](#) for additional information); or
3. Keep your shares in your registered account with EQ, pay an \$85 fee to the IRS and fill out [Form 8802](#) in order to obtain a [Form 6166](#), which you will need to file, along with [Irish Form V2A](#) with Irish Revenue.

*Non-U.S. Registered Shareholders may also work with GlobeTax to obtain an exemption by registering with GlobeTax. Please review the [FAQ](#) for additional information.