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Overview

Irish tax law imposes a 20% withholding tax on dividends (Irish DWT) paid by Irish tax resident companies such as Adient plc. In general, shareholders of Adient plc who are tax resident in a country which has a double taxation treaty with Ireland (a relevant territory)¹ are eligible to apply for an exemption from Irish DWT.

GlobeTax, the global leader in cross-border withholding tax relief, has been contracted to assist shareholders of Adient plc with the Irish DWT exemption application process through its eCerts service. This service² is optional and costs vary based on your tax residency. If you choose not to apply for an exemption at this time, any future dividends you receive from Adient plc will be subject to Irish DWT until the necessary exemption documentation is put in place.

The service described here is only available to investors who hold shares through Adient's transfer agent, EQ Shareowner Services (EQ). If you hold shares through a broker, you must contact your broker directly for information about their exemption process.

GlobeTax is contracted to assist shareholders of Adient plc with the Irish DWT exemption application process only. For assistance in regards to the U.S. backup withholding tax and Forms W-8 BEN/W-9, contact Adient plc's transfer agent, EQ, directly.

¹ Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia & Herzegovina, Botswana, Bulgaria, Canada, Chile, China (Incl. Hong Kong), Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, Republic of Korea (South), Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, Netherlands, New Zealand, Norway, Pakistan, Panama, Poland, , Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, The Republic Of Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uzbekistan, Vietnam, Zambia.

² This service does not apply to taxes incurred due to the sale of shares. Please contact your broker/transfer agent for further guidance.

Exemption Application Instructions for U.S. Tax Residents Living in the U.S.

Eligibility requirements for U.S. tax residents seeking exemption from Irish DWT via eCerts:

- Your U.S. mailing address must be on file at Adient plc's transfer agent, EQ
- The Irish Exemption Declaration for a Qualifying Non-Resident Form V2 (Form V2) must be completed and on file with GlobeTax
- A Certification of U.S. Tax Residency (IRS Form 6166) must be on file with GlobeTax

For a \$149.99 USD fee³, payable by credit card, eCerts assists eligible shareholders with:



Generating the required documentation for exemption purposes: IRS Forms 8802 and 8821, which are needed in order to request Form 6166, and Form V2.



Full Form 6166 management: upon receipt of your signed forms generated through eCerts, GlobeTax will request, follow up on, and collect Form 6166 from the IRS.



Five years exemption coverage from the tax year cited on Form 6166 as long as your country of tax residency remains unchanged. Exemption coverage will begin upon receipt of Form 6166 from the IRS, which typically takes 3-4 months to receive. If the requirements for exemption change, eCerts will notify you via the email address/physical address you provided on your application.



In-house form storage to comply with audit requests.

To apply for Irish DWT exemption, please visit eCerts at <https://ecerts.globetax.com/> and follow the steps below using access code **ADIENT**



*Failure to provide accurate account information will impact your ability to receive exemption.

**Dividend payments are only eligible for treaty rates once GlobeTax receives Form 6166 from the IRS.

***You will receive a confirmation email from eCerts once Form 6166 is received from the IRS.

³ There is a fee associated with this service; shareholders should determine whether the cost outweighs the benefit of the service.

Exemption Application Instructions for Tax Residents of European Union Member States (other than Ireland) and / or Relevant Territories

Tax residents of the European Union and / or relevant territories are eligible for Irish DWT exemption once the Irish Exemption Declaration for a Qualifying Non-Resident Form V2 (Form V2) is completed and on file with GlobeTax.

For a \$50.00 USD fee⁴, payable by credit card, eCerts assists eligible shareholders with:



Generating the required Form V2 to apply for Irish DWT exemption.



Receipt and processing of Form V2 executed by the shareholder and their local tax authority.



Five years exemption coverage from the date the Form V2 is certified by your local tax authority or self-certified (for companies) so long as your country of tax residency remains unchanged. If the requirements for exemption change, eCerts will notify you via the email address/physical address you provided on your application.



In-house form storage to comply with audit requests.

To apply for an Irish DWT exemption, please visit eCerts at <https://ecerts.globetax.com> and follow the steps below using Access Code **ADIENT**



*Failure to provide accurate account information will impact your ability to receive exemption.

**You will receive an email from eCerts upon the receipt of your original form.

⁴ There is a fee associated with this service; shareholders should determine whether this cost outweighs the benefit of the service. Costs associated with Form V2 are not included in the eCerts fee. The form must be validated by your local tax authority prior to submission to GlobeTax. This process may take up to several weeks to complete.

Frequently Asked Questions

What is the Irish Dividend Withholding Tax (DWT)?

Dividends paid by companies who are tax resident in Ireland, such as Adient, are subject to a 20% Irish DWT unless the shareholder qualifies for an exemption.

How do I know if I am eligible for an exemption from the DWT?

If you are a tax resident in one of the following countries, you are eligible to apply for an exemption: Albania, Armenia, Australia, Austria, Bahrain, Belarus, Belgium, Bosnia & Herzegovina, Botswana, Bulgaria, Canada, Chile, China (Incl. Hong Kong), Croatia, Cyprus, Czech Republic, Denmark, Egypt, Estonia, Ethiopia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, Republic of Korea (South), Kuwait, Latvia, Lithuania, Luxembourg, Macedonia, Malaysia, Malta, Mexico, Moldova, Montenegro, Morocco, Netherlands, New Zealand, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russia, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Thailand, The Republic Of Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uzbekistan, Vietnam, Zambia.

Who can benefit from the service provided by eCerts?

This service is beneficial for U.S. residents holding more than 140 Adient shares and Non-U.S. residents holding more than 50 Adient shares if dividend payments remain consistent over the next five years. This is an approximate calculation and shareholders should speak to their tax advisor for further guidance.

Why is my country of tax residence not eligible for Irish DWT exemption?

If the country in question is not in the European Union (excluding Ireland) or has not signed a double taxation agreement with Ireland, you will not be able to obtain exemption from the Irish DWT and any dividends paid will be subject to the 20% withholding rate. To date, Ireland has signed comprehensive double taxation agreements with 73 countries and more are added each year.

How do I apply for an exemption?

The process for obtaining a DWT exemption differs depending on your country of tax residency. Please go to the [Table of Contents](#) and click on the appropriate exemption application instructions for details.

What if I have already completed an eCerts application for a different issuer? Do I have to do the process again?

As each issuer has their own Record Date events, an eCerts application is required for each issuer. When you log into your existing eCerts account and view your previous application, you may select "Add Access Code." Note that there is a fee associated with this process.

I am a U.S. tax resident; however, I am living outside of the United States. How should I apply for exemption from the Irish DWT?

You must be able to get certified as a tax resident in the country on file with Adient plc's transfer agent, EQ. Please contact EQ directly to confirm which country is on file for exemption purposes. You will find additional application instructions by clicking on the appropriate exemption application instructions on the [Table of Contents](#). If you filed a form for Foreign Earned Income (IRS Form 2555), you may be ineligible for a Certification of U.S. Tax Residency (IRS Form 6166). Please contact eCerts at eCertsAdient@GlobeTax.com for additional information.

What is a transfer agent?

A transfer agent is a financial institution contracted by an issuer to manage the issuer's books and records.

When does the exemption period begin?

The Irish DWT exemption documentation must be on file at GlobeTax before the dividend's next Record Date in order to receive an exemption from the DWT.

For Non-U.S. residents, that includes having a valid original Form V2 on file at GlobeTax. U.S. residents must mail documents generated via eCerts to GlobeTax; GlobeTax will then request Form 6166 from the IRS on the client's behalf. Exemption begins once Form 6166 is on file at GlobeTax, which takes between three to four months for the IRS to return.

What is a Record Date? How do I know when it is?

This is a date established in order to determine who is eligible to receive a dividend. You can find upcoming dividend announcements by checking Adient's website or contacting Adient plc's transfer agent, EQ.

My previous dividend payments have incurred the Irish DWT. Am I able to reclaim these taxes?

Please contact eCerts at eCertsAdient@GlobeTax.com for additional information.

How long does exemption from the Irish DWT apply?

Completed Irish DWT exemption forms are valid for five years from the date the Form V2 is certified by your local tax authority or self-certified (for companies) so long as your country of tax residency remains unchanged. For example, a Form V2 certified by the local tax authority in 2018, or Form 6166 issued for tax year 2018, will remain valid in the eCerts system from the date GlobeTax receives the original form until December 31, 2023.

I have already applied for exemption from the Irish DWT for my Adient plc dividends via eCerts. Do I have to reapply for exemption with eCerts for every Adient dividend payment?

If the required exemption documentation is on file at GlobeTax you are not required to reapply for exemption unless your country of tax residency changes or your forms expire. Expired forms must be renewed after the five-year validity period.

You will be notified of form expirations through the email address/physical address listed in your eCerts account. If the requirements for exemption change, GlobeTax will notify shareholders via the email address/physical address on file.

How will I know when to renew my exemption form?

You will receive a renewal email from eCerts prior to the expiration of your forms. Please keep your eCerts account updated with any email address changes so you are able to receive the renewal email. If you do not have access to a computer, a letter will be mailed to the address on file with renewal instructions prior to the form's expiration.

What should I do if I change my country of tax residency on file with Adient plc's transfer agent, EQ?

eCerts information must match the information on file with Adient plc's transfer agent, EQ, in order for the Irish DWT exemption to apply. If your country of tax residency changes, please reach out to eCerts at eCertsAdient@GlobeTax.com as additional information will be required in order to continue receiving exemption from the Irish DWT on future dividends.

Can I coordinate the Irish Exemption Declaration for a Qualifying Non-Resident Form V2 on my own instead of using GlobeTax's eCerts service, then submit the completed forms to the company broker(s) myself?

Yes. If you choose not to utilize the document generation and maintenance service provided by eCerts, you may endeavor to obtain the Form V2 (and IRS Form 6166, if applicable) on your own. However, unlike completing the forms via the eCerts program, this method will not automatically enroll you for exemption from Irish DWT on the quarterly Adient plc dividends for the five-year validity period of the forms. In order to obtain exemption, GlobeTax must receive the form prior to each record date, along with a cover letter stating your name, telephone number and email address, as well as the security name (Adient plc), record date, account name and EQ account number to which the form should be applied. The form and cover letter must be sent via tracked mail (FedEx, UPS, DHL, certified mail via USPS, or similar) and must be received by GlobeTax prior to each individual record date. The forms should be sent to the following address:

Globe Tax Services Inc.
One New York Plaza – 34th Floor
New York, NY 10004-1936, USA
Attn: Irish Reclaims

Please note that if you are a U.S. resident requiring a Form 6166, the IRS will charge you \$85.00 USD for this document, regardless of whether you apply through GlobeTax or on your own.

I moved my Adient plc shares to a retail account with my personal broker. Does the exemption still apply?

No. The service described here is only available to investors who hold shares through Adient’s transfer agent, EQ. If you hold shares through a broker, you must contact your broker directly for information about their exemption process.

I created and paid for an eCerts application, but no longer wish to participate in the exemption service. Can I request an eCerts service fee refund?

If you no longer wish to participate in the eCerts exemption service, you may contact the eCerts Team at eCertsAdient@GlobeTax.com to request a refund of the service fee. A refund will only be issued if:

- The request is made within 50 days of the date of payment;
- The Form 6166 application (for U.S. residents) was not submitted to the IRS; and
- You have not received an exemption on a dividend payment.

Am I subject to U.S. backup withholding tax on my Adient plc dividend payments?

You must ensure you have a valid U.S. tax form (IRS Form W-9 for U.S. residents or IRS Form W 8-BEN for non-U.S. residents) on file with Adient plc’s transfer agent, EQ, in order to receive exemption from U.S. backup withholding tax. Shareholders must contact Adient plc’s transfer agent, EQ, directly in regards to the U.S. backup withholding tax. Completion of the Form V2 does not result in exemption from U.S. backup withholding tax.

Key Contacts	
For questions related to...	Contact
Irish dividend withholding tax exemption service	E-mail: eCertsAdient@GlobeTax.com or Tel. +1-844-866-4025 Website: https://ecerts.globetax.com/ For new user registration, use the Access Code: ADIENT
Mailing address updates and other account or equity questions?	If you wish to change your mailing address on file with EQ, address changes can be made via www.shareowneronline.com or by calling EQ at: U.S. Shareholders +1-866-927-3880 Non-U.S. Shareholders: International Access Codes