

IRISH DIVIDEND WITHHOLDING TAX

Irish tax law imposes a 20% withholding tax on dividends (“[Irish DWT](#)”) paid by Irish tax resident companies such as Adient plc (“[Adient](#)”) to their shareholders. Dividends received by Adient shareholders will be subject to Irish DWT, unless they apply for an exemption from Irish DWT. In general, Adient shareholders who are tax resident in relevant territories (to determine which countries are considered a relevant territory, please visit this [link](#)) are eligible to apply for an exemption from Irish DWT.

The scenarios below explain your options and actions required to obtain an exemption from Irish DWT on your Adient shares if you hold your shares through EQ Shareowner Services (“[EQ](#)”).

In addition, we have posted valuable information if you hold your Adient shares through a broker or if you are looking for direction on claiming a tax refund/tax credit if Irish DWT has been previously suffered.

Please remember that a Form W-9 (for U.S. residents) or Form W-8BEN (for Non U.S. residents) is still required to avoid federal United States tax withholding on your dividends. You may already have these documents on file with your financial institution.

It is the responsibility of each individual to review each alternative as it applies to their specific situation, evaluate its viability in the context of your overall investment strategy and decide which one is right for you. As part of this process, you may wish to consult your own broker, financial advisor or tax advisor for their professional assistance.

1. [I am a U.S. tax resident](#)
2. [I am a tax resident outside the U.S. in a Relevant Territory](#)
3. [I am a tax resident outside the U.S. who does not reside in a Relevant Territory](#)
4. [I am a U.S. tax resident who holds shares through a broker](#)
5. [I am a tax resident outside the U.S. in a Relevant Territory and hold shares through a broker](#)
6. [I am a U.S. tax resident and want to claim a refund of Irish DWT](#)
7. [I am a tax resident outside the U.S. in a Relevant Territory and want to claim a refund of Irish DWT](#)
8. [I want to claim a foreign tax credit on my income tax return for the Irish DWT I paid](#)

Please click this link for Frequently Asked Questions.

Below are other important links and forms:

- [Globe Tax Registration](#)
- [IRS Form W-9](#)
- [IRS Form 6166](#)
- [IRS Form US IRS-8802](#)
- [IRS Form W-8BEN](#)
- [The Depository Trust Company \(DTC\)](#)
- [Revenue - Dividend Withholding Tax \(DWT\)](#)

OPTION	DESCRIPTION	REQUIRED FORMS & ACTIONS
1	US Tax Residents	
1. Transfer shares from EQ to a broker	<ul style="list-style-type: none"> Confirm with your broker that they have your valid U.S. address with a Form W-9 on file and will apply exemption from DWT. Brokers can visit www.dtcc.com for instructions. 	<ul style="list-style-type: none"> US Tax Residents need a valid Form W-9
2. Continue to hold shares in Direct Registration at EQ	<ul style="list-style-type: none"> To receive exemption from Irish DWT, you will need to register with and pay a \$149.99 (USD) service fee to GlobeTax, who will maintain your exemption for five years from when the forms are certified by your tax authority. You should initiate your GlobeTax registration as soon as possible to ensure your DWT exemption is in place before the next record date. If you have previously applied for exemption via GlobeTax's eCerts service, the documentation generally expires five years from the end of the year they are certified by your tax authority. However, for this exemption to apply, you must log in to your eCerts account as a returning user and add the Adient access code (ADIENT) in order to carry over your exemption from Johnson Controls International or Tyco (additional fees will apply). If you do not act, the statutory dividend withholding tax rate of 20% will be applied to your dividend payments. Please consult with your tax advisor for further options. 	<p>GlobeTax Registration: Register via eCerts at https://ecerts.globetax.com/ Access code: ADIENT Questions? eCertsAdient@GlobeTax.com</p>
3. File forms with GlobeTax each quarter	<ul style="list-style-type: none"> If you want to continue to hold your shares with EQ and you have not selected option 1 or 2 to obtain an exemption, then each quarter, the only remaining option is to file a US Certificate of Residency (IRS Form 6166) along with a cover letter each quarter with GlobeTax to maintain your exemption. There is no charge from GlobeTax to file each quarter. You must pay a \$85 fee to the IRS and file IRS Form 8802 which is the application required by the IRS to issue the Certification of U.S. Tax Residency, IRS Form 6166. The Form 6166 needs to be submitted to GlobeTax prior to each dividend record date. 	<ul style="list-style-type: none"> US IRS-8802 to obtain the US Certificate of Residency, IRS Form 6166; File Form 6166 with GlobeTax each quarter Each quarterly submission must include a new cover letter with name, telephone number, e-mail address, the security name (Adient plc), record date, account name and EQ account number. The quarterly submission will need to be sent to GlobeTax every quarter using tracked mail (e.g., FedEx, UPS, DHL)

		<ul style="list-style-type: none"> • A Form W-9 will need to be on file with EQ
<p>4. Sell your shares</p>	<ul style="list-style-type: none"> • Adient values all shareholders and hopes you remain a shareholder. However, we understand that, after reviewing each alternative and evaluating its viability in the context of your overall investment strategy, you might decide this alternative is right for you. • If you sell Adient shares and don't purchase new Adient shares, you will not receive dividends and will not be required to pay Irish DWT. • You should consult your tax advisor regarding the tax consequences of selling your shares. 	
<p>IF YOU TAKE NO ACTION, IRISH DWT WILL BE WITHHELD FROM YOUR ADIENT PLC DIVIDEND PAYMENTS. THE DIVIDEND PAYMENT YOU RECEIVE WILL BE REDUCED BY THE IRISH DWT. IRISH DWT IS WITHHELD AT A RATE OF 20%.</p>		
<p>2</p>	<p>Tax Residents outside the United States in a Relevant Territory</p>	
<p>1. Transfer your shares from EQ to a broker</p>	<ul style="list-style-type: none"> • If you transfer your shares, ensure that your broker has your stamped Form V2 and a valid non-US address on file. The Form V2 is certified by the local tax authority or self-certified for companies. • Confirm with your broker that they will file the Irish DWT exemption. If the broker does not participate, please review other options. • If your broker has questions on applying for the exemption, they can visit www.dtcc.com and search "Adient" for instructions. Generally, for US Tax Residents the DTC Participants are automatically considered a Specified Intermediary and can claim the exemption based on the investors US address. For Non-US Tax Residents the DTC Participants send the Form V2 to GlobeTax and they can claim the DWT exemption on behalf of Equiniti Group Trust (the Qualified Intermediary) in that manner. 	<ul style="list-style-type: none"> • Non-US Tax Residents need a valid Form W-8BEN • File Form V2 with your Broker
<p>2. Continue to hold in Direct Registration at EQ</p>	<ul style="list-style-type: none"> • In order to obtain an Irish DWT exemption, you will need to register with and pay a \$50 (USD) service fee to GlobeTax, who will maintain your exemption for five years from when the forms are certified by your tax authority. 	<p>GlobeTax Registration: Register via eCerts at https://ecerts.globetax.com using the access code ADIENT</p>

	<ul style="list-style-type: none"> You should initiate your GlobeTax registration as soon as possible to ensure your DWT exemption is in place before the next record date. 	<p>Questions? eCertsAdient@GlobeTax.com</p>
<p>3. File forms with GlobeTax each quarter</p>	<ul style="list-style-type: none"> If you want to continue to hold your shares with EQ and you have not selected option 1 or 2 to obtain an exemption, then each quarter, the only remaining option is to file a stamped Form V2 along with a cover letter each quarter with GlobeTax before the record date to obtain the Irish DWT exemption. There is no charge from GlobeTax to file each quarter. 	<ul style="list-style-type: none"> File Form V2 with GlobeTax each quarter Each quarterly submission will need to include a new cover letter with name, telephone number and e-mail address, the security name (Adient plc), record date, account name and EQ account number. It will need to be sent to GlobeTax every quarter using tracked mail (e.g., FedEx, UPS, DHL)
<p>4. Sell your shares</p>	<ul style="list-style-type: none"> Adient values all shareholders and hopes you remain a shareholder. However, we understand that, after reviewing each alternative and evaluating its viability in the context of your overall investment strategy, you might decide this alternative is right for you. If you sell your Adient shares and don't purchase new Adient shares, you will not receive dividends and will not be required to pay Irish DWT. You should consult your tax advisor regarding the tax consequences of selling your shares. 	
<p>IF YOU TAKE NO ACTION, IRISH DWT WILL BE WITHHELD FROM YOUR ADIENT PLC DIVIDEND PAYMENTS. THE DIVIDEND PAYMENT YOU RECEIVE WILL BE REDUCED BY THE IRISH DWT. IRISH DWT IS WITHHELD AT A RATE OF 20%.</p>		
<p>3</p>	<p>Tax Residents Outside the United States who do not reside in a Relevant Territory</p>	
<p>IT IS LIKELY THAT YOU ARE NOT EXEMPT FROM PAYING THE IRISH DWT. CHECK WITH YOUR TAX ADVISOR TO SEE IF THERE ARE ANY OPTIONS THAT APPLY TO YOUR SPECIAL SITUATION.</p>		
<p>1. The only remaining option to avoid DWT may be to sell your Adient shares</p>	<ul style="list-style-type: none"> Adient values all shareholders and hopes you remain a shareholder. However, we understand that, after reviewing each alternative and evaluating its viability in the context of your overall investment strategy, you might decide this alternative is right for you. 	

	<ul style="list-style-type: none"> • If you sell our Adient shares and don't purchase new Adient shares, you will not receive dividends and will not be required to pay Irish DWT. • You should consult your tax advisor regarding the tax consequences of selling your shares. 	
4	US Tax Residents with Shares held by Broker	

You should be exempt from paying the Irish DWT, assuming your broker is participating in the DTCC exemption filing:

- Confirm you have a Form W-9 and a valid United States address on file with your broker
- Confirm with your broker that they will file the Irish DWT exemption. If the broker does not participate, please review other options

If your broker has questions on applying for the Irish DWT exemption, they can visit www.dtcc.com and search "Adient" for instructions. These instructions also include details on the treatment of special situations, such as trusts or partnerships. Generally, for US Tax Residents, the DTC Participants are automatically considered a Specified Intermediary and can claim the exemption based on the investor's US address.

5	Resident of a Relevant Territory Outside the US with Shares held by Broker	
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To receive an Irish DWT exemption, assuming your broker will participate in the DTCC exemption filing:

- Ensure that your broker has your Form V2 on file; the Form V2 is certified by the tax authority or self-certified for companies
- Confirm with your broker that they will file the Irish DWT exemption

If your broker has questions on applying for the exemption, they can visit www.dtcc.com and search "Adient" for instructions. These instructions include country-by-country filing requirements as well as instructions on treatment of special situations, such as trusts or partnerships. For Non-US Tax Residents, their banks or brokers (a.k.a. "DTC Participants") who are not Qualifying Intermediaries, send the Form V2 to GlobeTax and they can claim the DWT exemption on behalf of Equiniti Group Trust (the Qualified Intermediary) in that manner.

This page is intended to give helpful direction to shareholders who have had Irish Dividend Withholding Tax (DWT) applied to their account and are looking for information on claiming a tax refund or tax credits. Investors should not view this detail as a substitute for a knowledgeable tax advisor and we advise that you seek their guidance in these often complex tax situations

I am a United States Tax Resident. How do I claim a refund of Irish DWT from the Irish Revenue Commissioners?

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- If you do not obtain an exemption from Irish DWT, you may apply for a refund directly from the Irish Revenue Commissioners.
 - Refund claims may be made in the same year as the Irish DWT was withheld, however, they must be made within four years from the end of the calendar year in which the tax was deducted (e.g., a refund claim for Irish DWT withheld in July 2017 must be made by December 31, 2021).
 - Total cost over five years includes an \$85.00 (USD) IRS “user fee,” plus postage/courier fees, and voucher fees.
 - Refunds are issued by the Irish Revenue Commissioners in euros by check.
 - It is common for refunds filed directly with the Irish Revenue Commissioners to take 9-12 months to pay.
 - GlobeTax may be able to assist you for a fee of \$0.0075 (USD) per share with a minimum fee of \$25.00 (in addition to the \$85.00 paid to the IRS), but you do not need to use GlobeTax to claim a refund of Irish DWT.
 - If you wish to use GlobeTax, contact them at eCertsAdient@globetax.com or +1-844-866-4025.
 - Refunds paid through GlobeTax will be made in \$USD by check.
 - Refunds through GlobeTax are often received in half the time as filing directly.
- File Form 8802 with the IRS, paying the \$85.00 (USD) “user fee” to obtain IRS Form 6166
 - Submit to Irish Revenue the following forms using tracked mail (e.g., FedEx, UPS, DHL)
 - Completed Refund Claim Form
 - Original Dividend Vouchers
 - Form 6166*
 - Form V2*
 - All other forms required by Irish Revenue; refer to the “Dividend Withholding Tax Refund Claim Form – Claim from or on behalf of Certain Non-Resident Persons for Refund of DWT.
- *You do not need to complete these new forms with each refund claim. These forms are valid for the year in which they are signed, plus five full calendar years moving forward*

<p>I am a tax filer residing outside the United States. How do I claim a refund of Irish DWT from the Irish Revenue Commissioners</p> <p style="text-align: center;">7</p>	<ul style="list-style-type: none"> • If you do not obtain an exemption from Irish DWT, you may apply for a refund directly from the Irish Revenue Commissioners. • Refund claims may be made in the same year as the Irish DWT was withheld, however, they must be made within four years from the end of the calendar year in which the tax was deducted (e.g., refund claim for Irish DWT withheld in July 2017 must be made by December 31, 2021). • Total costs over five years are postage/courier fees, and voucher fees. • Refunds are issued by the Irish Revenue Commissioners in euros by check. • GlobeTax may be able to assist you for a fee of \$0.0075 (USD) per share with a minimum fee of \$25.00 but you do not need to use GlobeTax to claim a refund of Irish DWT. • If you wish to use GlobeTax, contact them at eCertsAdient@globetax.com, or +1-844-866-4025. • Refunds paid through GlobeTax will be made in \$USD by check. • Refunds through GlobeTax are often received in half the time as filing directly. 	<ul style="list-style-type: none"> • Submit to Irish Revenue the following forms using tracked mail (e.g., FedEx, UPS, DHL) <ul style="list-style-type: none"> - Completed Refund Claim Form - Original Dividend Vouchers - Form V2* - All other forms required by Irish Revenue; refer to the “Dividend Withholding Tax Refund Claim Form – Claim from or on behalf of Certain Non-Resident Persons for Refund of DWT” <p><i>*You do not need to complete these new forms with each refund claim. These forms are valid for the year in which they are signed, plus five full calendar years moving forward</i></p>
<p>Claim a foreign tax credit on your income tax return for the Irish DWT you paid</p> <p style="text-align: center;">8</p>	<ul style="list-style-type: none"> • It can be difficult to satisfy the requirements for a tax credit. You should consult your tax advisor to see if this is possible 	<ul style="list-style-type: none"> • You should consult your individual tax advisor to see what additional forms you may need to file with your income tax return, if any