

Irish Dividend Withholding Tax (DWT) Exemption Instructions & FAQs

Table of Contents

Exemption Application Instructions for:

- [US tax residents living in the US – Non-Corporate Entities](#)
- [US tax residents located in the US –Corporate Entities ONLY](#)
- [Tax residents of the European Union member states \(other than Ireland\) and relevant territory countries¹](#)
- [US tax residents living outside the US](#)

[Irish withholding tax Implications for Those Who Do Not Obtain an Exemption](#)

[Frequently Asked Questions](#)

[Key Contacts](#)

Exemption Application Instructions for US Tax Residents Living in the US – Non-Corporate Entities

US tax residents living in the US are eligible for an exemption if they have a:

- US mailing address on file at Wells Fargo
- Irish Non-Resident V2 Exemption Form and
- IRS Form 6166 (Certification of US Tax Residency)

To obtain an exemption from Irish dividend withholding tax, complete the following prior to the Medtronic plc dividend record date:

File Form 6166 – Certification of US Tax Residency and an Irish Non-resident V2 Exemption Form (form does not need signature and stamp from the US Internal Revenue Service as proof of tax residency)

This process may take several weeks to complete. Certified forms must be returned to GlobeTax prior to a dividend record date to avoid the 20 percent Irish withholding tax on dividends paid by the company.

Please note:

- If you have filed an IRS Form 1116 (Foreign Tax Credit in excess of \$5,000), you will need to supply additional supporting documentation to GlobeTax along with your claim: a Form W-2 or Form 1099 and the latest IRS Form 1116.
- There is a fee (US\$149.99 total for both forms) payable by credit card to GlobeTax to participate in the exemption service. This fee will cover you for the five-year effective life of both forms. The fee includes assistance in applying to the IRS for the required form and maintenance of the form over the five year validity period, as well as the US\$85.00 fee that the IRS charges to issue this form. (Note that the \$85 fee would be charged to you by the IRS regardless of whether you use GlobeTax or not). Since there is a fee to participate, you should consider whether applying for the exemption is appropriate for you.

To use this method, please complete the following steps:

1. Log in to the [GlobeTax eCerts](#) website or register as a new user. Use access code "**MedtronicRSH**"
2. Click "New Application" to complete the application process.
3. Complete the application process as directed.
4. Print a copy of your confirmation page and look for an e-mail from GlobeTax. Your Non-Resident Irish Dividend Withholding Tax Exemption form, as well as IRS forms 8802 and 8821, will be sent to your specified e-mail address as .pdf documents. If you do not receive this e-mail within one business day, check your spam filter/folder for an e-mail from GlobeTax.
5. Print, sign and submit the following documents to GlobeTax as directed in the e-mail from GlobeTax:
 - a. Non-resident V2 Dividend Withholding Tax Exemption Form
 - b. IRS form 8802
 - c. IRS form 8821
6. GlobeTax will make the Form 6166 request to the IRS directly on your behalf. You do NOT need to obtain a signature and stamp from the US Internal Revenue Service on your Non-

resident V2 dividend withholding tax Exemption Form (this requirement is satisfied by the IRS Form 6166).

7. Check the status of your Irish dividend withholding tax exemption application submission via the [GlobeTax eCerts](#) website.

GlobeTax will e-mail you before your exemption forms expire. At that time you will need to complete new forms and pay a renewal fee in order to continue to receive an exemption from Irish dividend withholding tax on future dividends.

The instructions above relate to the exemption from Irish dividend withholding tax. To ensure exemption from US dividend withholding tax, you also need to have a Form W-9 for US residents on file with Wells Fargo. Please refer to the Frequently Asked Questions below.

Back to:

[Table of Contents](#)

[Frequently Asked Questions](#)

[Key Contacts](#)

Exemption Application Instructions for US Tax Residents Living in the US – Corporate Entities ONLY

US tax residents living in the US are eligible for an exemption if they have a:

- US mailing address on file at Wells Fargo
- Irish Non-Resident V2 Exemption Form and

To obtain an exemption from Irish dividend withholding tax, complete the following prior to the Medtronic plc dividend record date:

Irish Non-resident V2 Exemption Form (form does not need signature and stamp from the US Internal Revenue Service as proof of tax residency)

Completed forms must be returned to GlobeTax prior to a dividend record date to avoid the 20 percent Irish withholding tax on dividends paid by the company.

Please note:

- There is a fee (US\$50.00) payable by credit card to GlobeTax to participate in the exemption service. Since there is a fee to participate, you should consider whether applying for the exemption is appropriate for you.

To use this method, please complete the following steps:

1. Log in to the [GlobeTax eCerts](#) website or register as a new user. Use access code "**MedtronicRSH**"
2. Click "New Application" to complete the application process.
3. Complete the application process as directed.
4. Print a copy of your confirmation page and look for an e-mail from GlobeTax. Your Non-Resident Irish Dividend Withholding Tax Exemption form will be sent to your specified e-mail address as .pdf documents. If you do not receive this e-mail within one business day, check your spam filter/folder for an e-mail from GlobeTax.
5. Print, sign and submit the Non-resident V2 Dividend Withholding Tax Exemption Form to GlobeTax as directed in the e-mail from GlobeTax.
6. Check the status of your Irish dividend withholding tax exemption application submission via the [GlobeTax eCerts](#) website.

GlobeTax will e-mail you before your exemption forms expire. At that time you will need to complete new forms and pay a renewal fee in order to continue to receive an exemption from Irish dividend withholding tax on future dividends.

The instructions above relate to the exemption from Irish dividend withholding tax. To ensure exemption from US dividend withholding tax, you also need to have a Form W-9 for US residents on file with Wells Fargo. Please refer to the Frequently Asked Questions below.

Back to:

[Table of Contents](#)

[Frequently Asked Questions](#)

[Key Contacts](#)

Exemption Application Instructions for Tax Residents of the European Union Member State (other than Ireland) and Relevant Territory Countries

Tax residents of the European Union and relevant territory countries¹ are eligible for exemption if they have a Non-resident Form V2 (Irish Dividend Withholding Tax Exemption) completed and on file with GlobeTax.

- The Form V2 must include a signature and/or stamp from your local tax authority (as proof of tax residency).
- A fee of (US \$50.00) applies for the five-year life of the exemption form. Since there is a fee to participate, you should consider whether applying for the exemption is appropriate for you.
- Once you have successfully applied for an exemption with GlobeTax, you do not need to reapply unless:
 - Your country of tax residency changes, or
 - Your exemption has expired (i.e. five full calendar years have passed since you completed your last application with GlobeTax).

To obtain an exemption from Irish dividend withholding tax, complete the following prior to the Medtronic plc dividend record date:

This process may take several weeks to complete. Certified forms must be returned to GlobeTax prior to a dividend record date to avoid the 20 percent Irish withholding tax on Medtronic plc dividends paid to your registered shareholder account.

1. Log in to the [GlobeTax eCerts](#) website or register as a new user. Use access code "**MedtronicRSH**"
2. Click "New Application" to begin the application process.
3. Complete the application process as directed. On the investment information screen, enter your Wells Fargo account number(s). Failure to provide your correct account number at Wells Fargo may impact your ability to receive an exemption from Irish tax on future dividends.
4. Print a copy of your confirmation page and look for an e-mail from GlobeTax. Your Non- Resident Irish Dividend Withholding Tax Exemption form will then be sent to your specified e-mail address as a .pdf document. If you do not receive an e-mail within one business day, check your spam filter/folder for an e-mail from GlobeTax.
5. After printing and signing your form, non-corporate entities must also obtain the signature and stamp of their local tax authority before returning the exemption form to GlobeTax.
6. Submit your completed form to GlobeTax as directed in the e-mail from GlobeTax.
7. Check the status of your Irish DWT exemption application submission via the [GlobeTax eCerts](#) website.

GlobeTax will e-mail you before your exemption form expires. At that time, you will need to complete a new Non-resident Form V2 (Irish Dividend Withholding Tax Exemption) and pay a renewal fee in order to continue to receive an exemption from Irish dividend withholding tax on future dividends.

The instructions above relate to the exemption from Irish dividend withholding tax. To ensure exemption from US dividend withholding tax, you also need to have a Form W 8-BEN for non-US residents on file with Wells Fargo. Please refer to the Frequently Asked Questions below.

Back to:

[Table of Contents](#)

[Frequently Asked Questions](#)

[Key Contacts](#)

Exemption Application Instructions for US Tax Residents Living Outside the US

For US tax residents living outside the US, you can obtain certification in either the United States or in the country in which you are currently living and paying taxes:

1. You have two options:
 - a. File an Irish Non-Resident V2 Exemption Form and obtain exemption as a tax resident of a European Union member state (other than Ireland) or a relevant territory country. This method can only be used if the country in which you are tax resident is a European Union member state (other than Ireland) or has an Irish tax treaty in place.
 - b. File IRS Form 6166 Certification of US Tax Residency and an Irish Non-Resident V2 Exemption Form to obtain exemption as a US tax resident.

Please consult your personal tax advisor if you are unsure of the country where you are tax resident. GlobeTax, a company specializing in tax recovery services, can help you complete all the required forms to apply for an exemption.

Detailed instructions for the above options are below.

Option 1a: File an Irish Non-Resident V2 Exemption Form (with signature and stamp from your local tax authority as proof of tax residency)

This process may take several weeks to complete. Certified forms must be returned to GlobeTax prior to a dividend record date to avoid the 20 percent Irish withholding tax on dividends paid by the company.

- The Form V2 must include a signature and/or stamp from your local tax authority (as proof of tax residency).
- A fee of (US \$50.00) applies for the five year life of the exemption form. Since there is a fee to participate, you should consider whether applying for the exemption is appropriate for you.

- Once you have successfully applied for an exemption with GlobeTax, you do not need to reapply unless:
 - Your country of tax residency changes, or
 - Your exemption has expired (i.e. five full calendar years have passed since you completed your last application with GlobeTax).

To file an Irish Non-resident V2 Exemption Form, see [Exemption Application Instructions for Tax Residents of European Union Member States \(other than Ireland\) and Relevant Territory Countries](#), above.

Option 1b: File Form 6166 – Certification of US Tax Residency and an Irish Non-resident V2 Exemption Form (form does not need signature and stamp from the US Internal Revenue Service as proof of tax residency)

Please note:

- You are **not** eligible to file Form 6166 if you file IRS Form 2555 (Foreign Earned Income). Otherwise, if you are a US tax resident but your mailing address is outside the United States, you may use this method.
- If you have filed an IRS Form 1116 (Foreign Tax Credit in excess of \$5,000), you will need to supply additional supporting documentation to GlobeTax along with your claim: a Form W-2 or Form 1099 and the latest IRS Form 1116.
- There is a fee (US\$149.99 total for both forms) payable by credit card to GlobeTax to participate in the exemption service. This fee will cover you for the five-year effective life of both forms. The fee includes assistance in applying to the IRS for the required form and maintenance of the form over the five year validity period, as well as the US\$85.00 fee that the IRS charges to issue this form. (Note that the \$85 fee would be charged to you by the IRS regardless of whether you use GlobeTax or not). Since there is a fee to participate, you should consider whether applying for the exemption is appropriate for you.

To use this method, please complete the following steps:

1. Log in to the [GlobeTax eCerts](#) website or register as a new user. Use access code "**MedtronicRSH**"
2. Click "New Application" to complete the application process.
3. Print a copy of your confirmation page and look for an e-mail from GlobeTax. Your Non-Resident Irish Dividend Withholding Tax Exemption form, as well as IRS forms 8802 and 8821, will be sent to your specified e-mail address as .pdf documents. If you do not receive this e-mail within one business day, check your spam filter/folder for an e-mail from GlobeTax.
4. Print, sign and submit the following documents to GlobeTax as directed in the e-mail from GlobeTax:
 - a. Non-resident V2 Dividend Withholding Tax Exemption Form
 - b. IRS form 8802
 - c. IRS form 8821
5. GlobeTax will make the Form 6166 request to the IRS directly on your behalf. You do NOT need to obtain a signature and stamp from the US Internal Revenue Service on your Non-resident V2 dividend withholding tax Exemption Form (this requirement is satisfied by the IRS Form 6166).
6. Check the status of your Irish dividend withholding tax exemption application submission via the [GlobeTax eCerts](#) website.

GlobeTax will e-mail you before your exemption forms expire. At that time you will need to complete new forms and pay a renewal fee in order to continue to receive an exemption from Irish dividend withholding tax on future dividends.

Back to:

[Table of Contents](#)

[Frequently Asked Questions](#)

[Key Contacts](#)

Irish Withholding Tax Implications for Those Who Do Not Obtain an Exemption

If you do not or cannot obtain an exemption, the Irish dividend withholding tax of 20 percent will be applied on any Medtronic plc dividends paid on Medtronic plc shares. The Irish tax will be shown as “foreign tax withheld” on your Wells Fargo statement for the month in which the dividend is paid.

Consult your tax advisor to determine whether you may claim a foreign tax credit or a refund. Alternatively, a tax resident in the US, a European Union member state or a relevant territory country¹ – may apply to the Irish Revenue Commissioners for a refund of the tax withheld. For a fee, GlobeTax may be able to assist you with your refund request from the Irish Revenue Commissioners. Contact: GlobeTax at eCertsMedtronicRSH@globetax.com or +1 855-849-3119 for further details.

Please also refer to the Frequently Asked Questions below.

Back to:

[Table of Contents](#)

[Frequently Asked Questions](#)

[Key Contacts](#)

Frequently Asked Questions

Am I subject to US federal back-up withholding taxes on my Medtronic plc dividend proceeds?

You will need to ensure that you have a valid US tax form (US Internal Revenue Service Form W -9 for US residents or US Internal Revenue Service Form W 8-BEN for non-US residents) on file with Wells Fargo in order to avoid a 28 percent US back-up withholding tax on share sale and dividend proceeds. Completed W -9 and W 8-BEN forms should be mailed to Wells Fargo at the following address:

Wells Fargo Bank, N.A.
PO Box 64860
St. Paul, MN 55164-0860

Completion of an Irish Non-resident V2 Form (Irish Dividend Withholding Tax Exemption) will not exempt you from US federal back-up withholding tax of 28 percent.

What is the Irish dividend withholding tax?

Dividends paid by Irish companies are subject to a 20 percent Irish dividend withholding tax unless the shareholder qualifies for an exemption. Medtronic plc is an Irish company.

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

Generally, shareholders whose tax residence is in the United States, the European Union member states (other than Ireland) and relevant territory countries¹ are eligible for an exemption from the tax.

How do I apply for an exemption?

The process for obtaining an exemption from the tax differs depending on your country of tax residency. Go to the [Table of Contents](#) above and click on the exemption application instructions that apply to your situation.

I am a tax resident in an EU member state (other than Ireland) or a relevant territory country.¹ Do I have to reapply for an exemption with GlobeTax for every dividend payment?

No. If you previously applied for and received an exemption from Irish dividend withholding tax through the submission of a completed V2 form via the GlobeTax website, you do not need to apply for a new exemption, unless your country of tax residency has changed or five full calendar years have passed since the date you submitted the V2 form. GlobeTax will notify you via your e-mail (supplied upon registration) just prior to the five-year expiration date of your form.

Can I coordinate the Non-resident V2 (Irish Dividend Withholding Tax Exemption) Form and/or Form 6166 myself, instead of using the eCerts services offered by GlobeTax, and then submit the completed forms to GlobeTax myself?

Yes. If you choose not to utilize the document generation and maintenance service provided by eCerts, you may endeavor to obtain the Irish Non-resident V2 form (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 withholding tax on the quarterly Medtronic 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 (Medtronic plc), record date, account name and Wells Fargo 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.
90 Broad Street, 16th Floor
New York, NY 10004
Attn: Irish Reclaims/Laura Gallo

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

I haven't had Irish dividend withholding tax withheld on my Medtronic plc dividends thus far – do I still need to submit a V2 form?

The Irish Revenue Commissioners, Ireland's main tax agency, provided Medtronic shareholders in the European Union and relevant territory countries who were shareholders on January 26, 2015, with an exemption from Irish dividend withholding tax through January 26, 2016, if the shareholder had a valid address in the United States, European Union or a country with which Ireland had signed a double taxation agreement. This was a concession provided by the Irish Revenue Commissioners to allow legacy Medtronic Inc. shareholders time to complete the required Irish dividend withholding tax exemption form. From January 26, 2016 onward, shareholders who are tax-resident in the United States, an EU member state (other than Ireland) or a relevant territory country¹ are required to submit a completed Irish Non- resident V2 Form to obtain exemption from the 20 percent Irish dividend withholding tax.

I am a legacy Covidien shareholder – will I receive exemption without forms until January 26, 2016 as well?

No. As Covidien already was an Irish company prior to the merger, legacy Covidien holders don't qualify for the grace period mentioned above. All former Covidien holders should get their Non-resident V2 forms on file as soon as possible.

I am a legacy Covidien holder and have already filed my Non-resident V2 form with GlobeTax. Do I need to submit a new form?

No. Your V2 form will be applied to the new Medtronic plc dividends and you will continue to receive exemption from Irish withholding until the expiry of the form. You will be notified via email prior to the expiration of the form.

I am a US taxable shareholder who lives outside the US (i.e., with a non-US address on file at Wells Fargo) and I previously applied for and received an exemption from Irish dividend withholding tax. Do I need to apply again?

If you submitted a V2 form and a form 6166 (Certification of US Tax Residency) via the GlobeTax website and received an exemption, you do not need to apply for a new exemption unless you are no longer a US tax resident or five full calendar years have passed since the date you submitted the V2 form and form 6166.

How long does the exemption from Irish dividend withholding tax apply?

Each completed V2 form is valid from the date on which it was verified by your local tax authority to December 31 in the fifth year following the year the V2 form was completed (i.e., the form is valid for the year in which it was signed plus five full calendar years). For example, if you completed the V2 form in October 2015, it is valid until December 31, 2020. It should be renewed before the expiration date. GlobeTax will notify you via e-mail, using the e-mail address you have provided to them, when it is time to renew.

I moved my Medtronic plc shares from my registered shareholder account at Wells Fargo to my personal brokerage account. Can I obtain an exemption from the 20 percent Irish dividend withholding tax on plc shares held in a personal brokerage account?

You will need to speak with your personal broker directly to determine if they can assist you with securing an exemption from the 20 percent Irish dividend withholding tax. Participating in the eCerts program will only get you exemption on your Medtronic shares held at Wells Fargo.

Why is my country not listed as being eligible for an exemption from Irish Dividend Withholding Tax?

If your country 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 an exemption from Irish dividend withholding tax and any dividends paid to you will be subject to the 20 percent Irish dividend withholding tax. To date, Ireland has signed comprehensive double taxation agreements with more than 70 countries, and more are being added each year.

Is it possible to request a refund of the GlobeTax fee for their Irish dividend withholding tax exemption service?

If you are unable to obtain a signature from your local tax authority or you wish to withdraw from the service before you receive any exemption benefits, you may contact GlobeTax at

eCertsMedtronicRSH@globetax.com +1-855-849-3119 to request a refund of the service fees. If a request is made:

- Within 60 days following payment date, you will receive a full refund.
- Between 60 days and 120 days following payment date, you will receive a partial refund, net of US\$2.00 processing charge.
- 120 days or more following payment date, or after you have received an exemption on a dividend payment, no refunds will be honored.

What happens if I do not obtain an exemption and/or would like to request a refund of the Irish dividend withholding tax from Irish Revenue?

Please see the section, [Irish Withholding Tax Implications for Those Who Do Not Obtain an Exemption](#).

I am a tax resident in the United States or in another Relevant Territory and had Irish dividend withholding tax withheld from a Medtronic plc dividend paid April 17, 2015 or later. Is it possible to recoup the withheld funds?

Yes, it is possible to reclaim these funds via a “long form” claim. In order to claim, the first step is to register in eCerts and obtain a certified Non-resident V2 Form via the process outlined above. Shareholders have four years from the end of the year in which the dividend was paid to apply for a refund of withheld Irish dividend tax. Note that this process is separate from the ongoing exemption process outlined above and involves additional documentation and fees. Please contact GlobeTax at eCertsMedtronicRSH@globetax.com +1-855-849-3119 for additional information.

Back to:

[Table of Contents](#)

Exemption Application Instructions for:

- [US Tax Residents living in the US – Non-Corporate Entities](#)
- [US Tax Residents located in the US –Corporate Entities ONLY](#)
- [Tax residents of European Union member states \(other than Ireland\) and relevant territory countries¹](#)
- [US Tax Residents living outside the US](#)

[Key Contacts](#)

Key Contacts

For questions related to...	Contact
Irish dividend withholding tax exemption service	E-mail: GlobeTax or Tel. +1 855 849 3119 Website: https://edocs.globetax.com/ecerts/login.aspx For new user registration, use the Access Code: MedtronicRSH
Mailing address updates	If you wish to change your mailing address on file with Wells Fargo, address changes can be made via www.shareowneronline.com or by calling Wells Fargo at +1 888 648 8154.
Other account or equity questions?	Contact Wells Fargo +1 888 648 8154

Back to:

[Table of Contents](#)

Exemption Application Instructions for:

- [US Tax Residents living in the US – Non-Corporate Entities](#)
- [US Tax Residents located in the US –Corporate Entities ONLY](#)
- [Tax residents of European Union member states \(other than Ireland\) and relevant territory countries¹](#)
- [US Tax Residents living outside the US](#)

[Frequently Asked Questions](#)

¹ These countries are 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, Korea, 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, Uzbekistan, Vietnam, Zambia.