

Tax Reclamation for Individuals Receiving Medtronic Dividends

Ireland imposes a 25% Dividend Withholding Tax (DWT) on dividends paid to foreign shareholders of Irish companies (such as Medtronic plc). However, residents of countries which have a double taxation treaty with Ireland can apply for exemption from this tax.¹

GlobeTax, the world leader in cross-border withholding tax relief, has been engaged to help shareholders apply for exemption on shares held through Medtronic plc's transfer agent, EQ Shareowner Services (EQ), or through Fidelity Stock Plan Services' ESPP.

This document explains how U.S. and Non-U.S. tax residents can use GlobeTax's eCerts service to secure exemption from Irish DWT.

Instructions for U.S. Tax Residents

To secure the eCerts service, please follow the below steps:

1. Visit the eCerts website: <https://ecerts.globetax.com/>
2. Select "Register" and use Access Code: **MedtronicRSH**
3. Complete eCerts registration and pay the eCerts service fee². Shareholders should determine whether the service cost outweighs the benefits.
4. Print and sign the generated forms.
5. Mail the forms to GlobeTax as directed.

After receiving the mailed forms, GlobeTax will begin the process of requesting Certifications of U.S. Tax Residency (IRS Form 6166) that are necessary to receive exemption. You will receive a confirmation email when GlobeTax has secured your IRS Form 6166. Note the IRS takes 3-4 months to issue these documents.

Instructions for Non – U.S. Tax Residents

To secure the eCerts service, and receive Irish DWT exemption, please follow the below steps:

1. Visit the eCerts website: <https://ecerts.globetax.com/>
2. Select "Register" and use Access Code: **MedtronicRSH**
3. Complete eCerts registration and pay the \$50 USD eCerts service fee. Shareholders should determine whether the service costs outweighs the benefits.
4. Print and sign the generated Form V2.

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, Ghana, Germany, Greece, Hungary, Iceland, India, Israel, Italy, Japan, Kazakhstan, Republic of Korea (South), Kuwait, Latvia, Lithuania, Luxembourg, North 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, Turkey, Ukraine, United Arab Emirates, United Kingdom, United States, Uzbekistan, Vietnam, Zambia.

² Fee for individual entities (Individuals, IRAs, Grantor Trust Individuals): \$159.99, which includes the \$85 IRS application fee, \$24.99 GlobeTax 6166 service fee, and \$50 eCerts fee. Fee for all other entities: \$259.99, which includes the \$185 IRS application fee, \$24.99 GlobeTax 6166 service fee, and \$50 eCerts fee

5. Obtain certification from your local tax authority on Part II of Form V2.
6. Mail the certified forms to GlobeTax as directed.

You will receive a confirmation email from eCerts once the form(s) is / are received.

Service Scope

Completed exemption forms are valid for five years from the date certified by your local tax authority as long as your country of tax residency remains unchanged.

Please note GlobeTax is contracted to assist with the Irish DWT exemption process only. For assistance with the U.S. Backup Withholding Tax and Form W-8 BEN/W-9, contact EQ or Fidelity, if applicable.

Key Contacts	
For questions related to...	Contact
Irish dividend withholding tax exemption service	<p>GlobeTax Services Email: eCertsMedtronicRSH@GlobeTax.com Telephone: +1-844-866-4027</p> <p>Website: https://ecerts.globetax.com/ For new user registration, use the Access Code: MedtronicRSH</p>
Mailing address updates and other account or equity questions?	<p>EQ Shareowner Services (EQ) 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:</p> <p>Telephone: +1-888-648-8154 (Toll Free) Telephone: +1-651-450-4064 (Outside the U.S.)</p> <p>Fidelity For more information on how to contact Fidelity: https://nb.fidelity.com/HowtoContactaFidelitySPSRep</p>