



B #:	8856-18
Date:	June 01, 2018
To:	All Participants
Category:	Dividends
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: SWEDEN ATLAS COPCO AB CUSIP: 049255805 <u>Record Date: 05/14/2018</u> <u>Payable Date: TBA</u> <u>CA Web Instruction Deadline : 06/06/2018 8:00 P.M.</u>

Participants can use DTC’s Corporate Actions Web (CA Web) service to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo respectively before certifying their instructions over the CA Web.

Important: Prior to certifying tax withholding instructions, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TaxInfo on the CA Web.

Questions regarding this Important Notice may be directed to GlobeTax 212-747-9100.

Important Legal Information: *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*
To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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Non-Confidential

UPDATED TO RELIEF AT-SOURCE AND LONG FORM ONLY

ATLAS COPCO AB B SHARES has announced proceeds from sale of shares and Citibank acts as Depository for the Depository Receipt (“DR”) program.

Participants can use DTC’s Corporate Actions Web (“CA Web”) instructions tab to certify all or a portion of their position entitled to the applicable withholding tax rate. Use of these instruction methods will permit entitlement amounts to be paid through DTC.

On DR pay date, all holders will have the opportunity to receive their full treaty benefits as outlined in the “Eligibility Matrix.” All other holders will receive this dividend net of the full Swedish statutory withholding tax of 30% with the possibility to reclaim.

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DIVIDEND EVENT DETAILS	
COUNTRY OF ISSUANCE	SWEDEN
ISSUE	ATLAS COPCO AB
CUSIP#	049255805
UNDERLYING ISIN	SE0006886768
DEPOSITARY	CITIBANK N.A.
ADR RECORD DATE	MAY 14, 2018
ORD PAY DATE	JUNE 11, 2018
ADR PAY DATE	TBA
RATIO (DR to ORD)	1 DR : 1 ORD
ORD RATE	8.00 SEK
STATUTORY WITHHOLDING RATE	30%
	DOUBLE CLICK ICON BELOW TO DOWNLOAD 

NON-US BENEFICIAL OWNERS MAY NOT BE ACCEPTED FOR RELIEF AT-SOURCE CLAIMS

CERTIFICATE OF RESIDENCY FOR CANADIAN PENSIONS APPLYING FOR EXEMPTIONS MUST INCLUDE THE VERBIAGE ARTICLE 10 PARAGRAPH 8 FOR TAX YEAR OF THE DIVIDEND PAYMENT (LONG FORM ONLY)

FEES & DEADLINES

FILING METHOD	BATCH	PAYMENT METHOD	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE (ESP)
RELIEF AT SOURCE – FAVORABLE	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.005 PER DR	\$0	06/06/2018 8:00 P.M. EST
RELIEF AT SOURCE – EXEMPT	PAYMENT ON PAY DATE	VIA DTC	UP TO \$0.0075 PER DR	\$0	06/06/2018 8:00 P.M. EST
LONG FORM	POST-CA WEB PROCESS; ONGOING	VIA CHECK OR ACH	UP TO \$0.01 PER DR	\$25.00	10/31/2023

ELIGIBILITY MATRIX

RATE DESCRIPTION	RECLAIM RATE	ELIGIBLE RESIDENTS		DOCUMENTATION REQUIRED	SIGNATURE REQUIRED
UNFAVORABLE –30%	0%	ALL ENTITIES RESIDENT IN:	NON-TREATY COUNTRIES	1. NONE	1. N/A
FAVORABLE – 25%	5%	ALL ENTITIES RESIDENT IN:	BRAZIL, KENYA, AND TANZANIA	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 22.5%	7.5%	ALL ENTITIES RESIDENT IN:	JAMAICA	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 20%	10%	ALL ENTITIES RESIDENT IN:	EGYPT, TRINIDAD AND TOBAGO, TUNISIA, TURKEY, AND ZIMBABWE	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 15%	15%	TAXABLE ENTITIES RESIDENT IN:	UNITED STATES	1. COVER LETTER 2. SKV 3740 (<u>LONG FORM ONLY</u>) ADDITIONAL DOCUMENTATION (<u>LONG FORM ONLY</u>): 1. IRS FORM 6166	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 15%	15%	ALL ENTITIES RESIDENT IN:	ALBANIA, ARGENTINA, ARMENIA, AUSTRALIA, AZERBAIJAN, BANGLADESH, BARBADOS, BELGIUM, BOLIVIA, BOSNIA-HERZEGOVINA, BOTSWANA, CANADA (NON-PENSION), CROATIA, CYPRUS, DENMARK, ESTONIA, FAROE ISLANDS, FINLAND, FRANCE, GAMBIA, GERMANY, GEORGIA, HUNGARY, ICELAND, INDONESIA, IRELAND (REPUBLIC OF), ISRAEL, ITALY, KAZAKHSTAN, SOUTH KOREA (REPUBLIC OF), KOSOVO, LATVIA, LITHUANIA, LUXEMBOURG, MACEDONIA, MALAYSIA, MALTA, MAURITIUS, MEXICO, MONTENEGRO, NAMIBIA, NETHERLANDS, NEW ZEALAND, NORWAY, PHILIPPINES (THE), POLAND, RUSSIAN FEDERATION, SERBIA, SINGAPORE, SLOVENIA, SOUTH AFRICA (REPUBLIC OF), SPAIN, SRI LANKA,	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES

			SWITZERLAND (NON-PENSION)*, VIETNAM, AND ZAMBIA		
FAVORABLE – 10%	20%	ALL ENTITIES RESIDENT IN:	AUSTRIA, BELARUS, BULGARIA, CHILE, CZECHIA, CHINA (NOT HONG KONG), INDIA, JAPAN, NIGERIA, PORTUGAL, ROMANIA, SAUDI ARABIA, SLOVAKIA, TAIWAN, UKRAINE, AND VENEZUELA	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES
FAVORABLE – 5%	25%	ALL ENTITIES RESIDENT IN:	UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES
EXEMPT U.S. – 0%	30%	PENSIONS UNDER IRS SECTIONS 401(A), 501(A), 457(B):	UNITED STATES	1. COVER LETTER 2. SKV 3740 3. U.S. PENSION ATTESTATION ADDITIONAL DOCUMENTATION: 1. IRS FORM 6166	1. YES – DTC PARTICIPANT 2. YES 3. YES
EXEMPT NON-U.S. – 0%	30%	PENSIONS:	CANADA (SEE DOCUMENTATION REQUIREMENT IN NEXT SECTION), SWITZERLAND, AND GREECE	1. COVER LETTER 2. SKV 3740 [^] ADDITIONAL DOCUMENTATION: 1. CERTIFICATE OF RESIDENCY	1. YES – DTC PARTICIPANT 2. YES 3. YES

***NOTE: ALL DOCUMENTS LISTED IN BLUE FONT ARE GENERATED BY GLOBETAX'S ESP WEBSITE AFTER SUBMISSION OF BENEFICIAL OWNER DATA**

**** ALL LONG FORM FILINGS REQUIRE A CERTIFICATE OF DIVIDEND PAYMENT AND POWER OF ATTORNEY(S) IN ADDITION TO THE DOCUMENTATION LISTED ABOVE.**


[^] A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY

* SWISS INDIVIDUALS AND COMPANIES QUALIFY FOR 15% REFUND. CONTACT GLOBETAX FOR FURTHER DETAILS.

DESCRIPTION OF VARIOUS DOCUMENTATION

DOCUMENT NAME	DESCRIPTION	ORIGINAL / COPY	SIGNATURE REQUIREMENT(S)
COVER LETTER (APPENDIX A)	COVER LETTER REQUIRED FOR ALL CLAIMS WHICH ADVISES THE DEPOSITARY / GLOBETAX OF THE SALIENT DETAILS OF THE CLAIM.	ORIGINAL	DTC PARTICIPANT
SKV 3740	CLAIM FOR REPAYMENT OF SWEDISH TAX ON DIVIDENDS FORM. THIS FORM NEEDS TO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE FOR NON-U.S. ENTITIES.	ORIGINAL	BENEFICIAL OWNER OR DTC PARTICIPANT AND CERTIFIED BY LOCAL TAX OFFICE
U.S. PENSION ATTESTATION (APPENDIX B)	ATTESTATION FOR U.S. PENSIONS	ORIGINAL	DTC PARTICIPANT
IRS FORM 6166	ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME OF THE BENEFICIAL OWNER. THE TAX YEAR MUST BE THE SAME AS THE YEAR OF THE DIVIDEND PAYMENT. EXEMPTION: IRS FORM 6166 MUST CERTIFY THAT THE TAXPAYER IS (1) A RESIDENT OF THE U.S. FOR PURPOSES OF U.S. TAXATION AND (2) TAX EXEMPT FROM U.S. TAXATION, SPECIFICALLY, UNDER SECTIONS 401(A) & 501 (A) OR 457 (G) & 457 (B) OF THE U.S. INTERNAL REVENUE CODE.	ORIGINAL	IRS REPRESENTATIVE
CERTIFICATE OF RESIDENCY (CANADIAN PENSIONS)	ISSUED BY THE BENEFICIAL OWNER'S LOCAL CANADIAN REVENUE OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. ADDITIONALLY, THE CERTIFICATE OF RESIDENCE ("COR") MUST CITE THE PROVISIONS OF THE EXISTING AGREEMENT WITHIN THE MEANING OF THE CANADA/SWEDEN TAX CONVENTION, INCLUDING ARTICLE 10 PARAGRAPH 8 FOR TAX YEAR OF THE DIVIDEND PAYMENT.	ORIGINAL	CANADA REVENUE AGENCY REPRESENTATIVE
CERTIFICATE OF RESIDENCY (COR)	ISSUED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE, STATING THE NAME, TAXPAYER IDENTIFICATION NUMBER AND THE ADDRESS OF THE BENEFICIAL OWNER. A STANDALONE CERTIFICATE OF RESIDENCY IS PREFERRED OR SKV 3740 FORM MUST BE CERTIFIED BY LOCAL TAX AUTHORITY	ORIGINAL	LOCAL TAX OFFICE
PARTNERSHIP SHAREHOLDER ALLOCATION	PROVIDES A BREAKDOWN OF TOTAL NUMBER OF PARTNERS IN THE PARTNERSHIP. REQUIRED IN ORDER TO DETERMINE THE PERCENTAGE OF U.S. PARTNERS IN THE PARTNERSHIP.	COPY	BENEFICIAL OWNER / DTC PARTICIPANT
CERTIFICATION OF DIVIDEND PAYMENT ("CODP") (APPENDIX C – LONG FORM ONLY)	PROVIDES A BREAKDOWN OF THE DIVIDEND PAYMENT. MUST BE SUBMITTED ON DTC PARTICIPANT'S COMPANY LETTERHEAD.	ORIGINAL	DTC PARTICIPANT
POWER OF ATTORNEY (APPENDIX D – LONG FORM ONLY)	TWO POWER OF ATTORNEYS ARE REQUESTED IN ALL CASES WHERE A DTC PARTICIPANT IS SIGNING ON BEHALF OF THE BENEFICIAL OWNER ON THE FORM SKV 3740 FORM. (A.) FROM THE BENEFICIAL OWNER TO THE DTC PARTICIPANT AND (B.) FROM THE DTC PARTICIPANT TO DEPOSITARY / GLOBETAX.	COPY	BENEFICIAL OWNER AND DTC PARTICIPANT

CONTACT DETAILS	
PRIMARY CONTACT	JOE HANDS
DOMESTIC PHONE (U.S.)	1-800-628-4646
DOMESTIC FAX (U.S.)	1-800-633-4646
INTERNATIONAL PHONE	1-212-747-9100
INTERNATIONAL FAX	1-212-747-0029
EMAIL ADDRESS	JOE_HANDS@GLOBETAX.COM
GROUP EMAIL	SWEDENESP@GLOBETAX.COM
COMPANY	GLOBETAX SERVICES, INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34 TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004
ADDITIONAL CONTACTS	DIANA CAMEJO DIANA_CAMEJO@GLOBETAX.COM



powered by **GLOBETAX**

Citibank offers ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to Citibank and creates applicable documentation on the Participants behalf.

Submit the data online through the web site below, print out the document on letterhead, sign, and mail to Citibank / GlobeTax.

These claims should be submitted through the following web site. (Requires a one-time registration)

<https://ESP.GlobeTax.com>

Please contact support@globetax.com at 212-747-9100 if you have any questions about this process.

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL QUESTIONS

AM I REQUIRED TO FILE THROUGH ESP?	NO , YOU MAY SUBMIT A TRADITIONAL CLAIM THROUGH STANDARD MAIL IF YOU CANNOT SUBMIT CLIENT DATA THROUGH ESP. WE STRONGLY SUGGEST LOGGING IN TO ESP TO DOWNLOAD THE TEMPLATE PROVIDED WHEN PREPARING YOUR CLAIM, REGARDLESS OF YOUR ULTIMATE SUBMISSION METHOD.
WILL CITIBANK / GLOBETAX ACCEPT CLAIMS FILED DIRECTLY TO THEM BY THE BENEFICIAL OWNERS?	NO , CITIBANK / GLOBETAX ONLY ACCEPTS CLAIMS FILED BY THE DTC PARTICIPANT WHO WAS HOLDING THE SECURITIES THROUGH DTC AND ONLY TO THE EXTENT THAT DTC HAS REPORTED THESE HOLDINGS TO US AS VALID RECORD DATE HOLDINGS. BENEFICIAL OWNERS ARE REQUIRED TO FILE THEIR CLAIMS THROUGH THE CUSTODY CHAIN TO THE DTC PARTICIPANT OF RECORD. ALL CLAIMS NOT RECEIVED DIRECTLY FROM THE DTC PARTICIPANT WILL BE RETURNED TO THE BENEFICIAL OWNER.
IS THE PROCESS FOR TAX RELIEF OFFERED BY CITIBANK / GLOBETAX AN OPTIONAL PROCESS?	YES , THIS IS A DISCRETIONARY, OPTIONAL SERVICE.
ARE FORM 6166s WITH IRS CODE RULING 81-100 ACCEPTED?	YES , WITH A TREASURY DETERMINATION LETTER.
DOES THE BENEFICIARY'S NAME ON THE FORM 6166 NEED TO MATCH THE POA?	YES , THE BENEFICIARY'S NAME ON BOTH DOCUMENTS SHOULD BE IDENTICAL.
MAY I SUBMIT A TRUST AGREEMENT IN LIEU OF A POA SIGNED BY THE BENEFICIAL OWNER?	YES , BUT A LIMITED POA SIGNED BY THE PARTICIPANT MUST ACCOMPANY THE TRUST AGREEMENT.
DO I NEED TO PHYSICALLY SEND ANY DOCUMENTS TO CITIBANK / GLOBETAX?	YES , ALONG WITH THE ELECTRONIC SUBMISSION WE NEED ALL REQUIRED DOCUMENTATION LISTED IN THE ELIGIBILITY MATRIX IN HARDCOPY FORM.
WHAT IS THE STATUTE OF LIMITATIONS FOR FILING SWEDISH RECLAIMS?	IT IS 5 YEARS FROM THE END OF THE YEAR IN WHICH THE DIVIDEND PAYS. CLAIMS RECEIVED AFTER OUR SUBMISSION DEADLINE WILL BE FILED ON A BEST EFFORT BASIS.

FREQUENTLY ASKED QUESTIONS (FAQs)

AT SOURCE QUESTIONS





ONCE I SUBMIT AN AT SOURCE CLAIM VIA ESP, HOW LONG WILL IT TAKE TO BE PAID?	PAYMENT WILL BE MADE ON DR PAYMENT DATE.
WILL I BE PAID THROUGH DTC FOR CLAIMS SUBMITTED THROUGH THE AT SOURCE PROCESS?	YES.
DOES THE AT SOURCE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO.
WHAT HAPPENS IF THE PARTICIPANT DOES NOT MAKE A CA WEB ELECTION WITHIN THE SPECIFIED CA WEB ELECTION WINDOW?	ALL SHARES WILL BE WITHHELD AT THE 30% TAX RATE.
WHAT HAPPENS IF THE PARTICIPANT MAKES EXEMPT OR FAVORABLE ELECTIONS THROUGH DTC BUT FAILS TO SUPPLY THE REQUIRED DOCUMENTATION TO CITIBANK / GLOBETAX BY THE DEADLINE INDICATED IN THE "CHARGES & DEADLINES" SECTION?	ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 30% UNFAVORABLE RATE CATEGORY. YOU WILL HAVE AN OPPORTUNITY TO FILE THROUGH THE NON – DTC LONG FORM PROCESS IF THIS TRANSPIRES. DTCC MAY IMPOSE A FEE TO ENABLE THE MOVEMENT OF SHARES BACK TO THE 30% RATE.
IS THIS PROCESS FREE OF CHARGE?	NO. THIS TAX RELIEF AT SOURCE ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. CITIBANK UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE, AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN ITS SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.0075 PER DEPOSITARY RECEIPT WITH NO MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO CITIBANK OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO CITIBANK MAY BE SHARED WITH ITS AGENTS.

LONG FORM QUESTIONS

DOES THE PROCESS HAVE A MINIMUM POSITION REQUIREMENT PER BENEFICIAL OWNER?	NO. THERE IS A MINIMUM FEE OF \$25 PER BENEFICIAL OWNER FOR STANDARD LONG FORM CLAIMS WHICH MAY BE WAIVED ON AN EXCEPTIONAL BASIS FOR CLIENTS RECLAIMING LESS THAN \$50. IN SUCH INSTANCES A FEE OF 50% OF THE RECLAIMED AMOUNT WILL BE APPLIED.
IS THIS PROCESS FREE OF CHARGE?	NO. LONG FORM ASSISTANCE SERVICE IS WHOLLY VOLUNTARY AND DISCRETIONARY AND OUTSIDE THE TERMS AND CONDITIONS OF ANY APPLICABLE DEPOSIT AGREEMENT. CITIBANK UNDERTAKES NO DUTY OR OBLIGATION TO PROVIDE THIS SERVICE, AND MAY REJECT OR DECLINE ANY OR ALL PROPOSED ELECTING PARTICIPANTS OR HOLDERS IN ITS SOLE DISCRETION. FEES WILL BE CHARGED FOR THIS SERVICE OF UP TO \$0.01 PER DEPOSITARY RECEIPT WITH A \$25 MINIMUM, AND ANY OTHER CHARGES, FEES OR EXPENSES PAYABLE BY OR DUE TO CITIBANK OR ITS AGENTS, INCLUDING THE CUSTODIAN OR TO TAX AUTHORITIES OR REGULATORS. FEES PAID TO CITIBANK MAY BE SHARED WITH ITS AGENTS.
WHAT ARE THE ADDITIONAL CUSTODIAL FEES THAT MAY APPLY?*	PLEASE CALL CITIBANK / GLOBETAX TO CONFIRM THE DEPOSITARY AND APPLICABLE FEE AMOUNT.

FORMS AND ATTACHMENTS

**Double click on respective icon to view attachment.*

APPENDIX A – COVER LETTER <i>**For Non-ESP users ONLY</i>	EXCEL BREAKDOWN <i>**For Non-ESP users ONLY</i>	POWER OF ATTORNEY	APPENDIX B—ATTESTATION FOR US PENSION
 APPENDIX A.pdf	 EXCEL BREAKDOWN.xlsx	 Power of Attorney.pdf	 APPENDIX B.pdf