

**Bold and underlined text** indicates proposed added language.

**~~Bold and strikethrough text~~** indicates proposed deleted language.

## **DTC CORPORATE ACTIONS**

### **DISTRIBUTIONS SERVICE GUIDE**

MAY 28, 2024 [DATE]

**ANNOUNCEMENTS**

\* \* \*

**Tax Event Announcements**

\* \* \*

**The Tax Event Announcement Feature**

\* \* \*

The Tax Event announcements feature uses the following data fields to provide relevant information to participants:

\* \* \*

Event Type	Sub-Event Type	Fields
Tax Event	1042-S Classifications	<p>1042-S classifications are used for distributions that have multiple types of income for IRS Form 1042-S purposes. These announcements are “linked” to a distribution announcement and will include multiple cash rates with each cash rate having a corresponding 1042-S Income Code.</p> <p>IMPORTANT NOTE: Issuers making payments that have multiple classifications for Form 1042-S tax withholding and reporting purposes should utilize a template as provided by DTC to provide applicable classification information to DTC. Issuers making payments subject to Rule 1.1446-4(b)(4) under the Internal Revenue Code may provide a “qualified notice” in lieu of the template. The breakdown of the classifications must be provided to DTC <b>prior to on or before Record Date</b> and should <b>not be subject to change be final</b>. By providing DTC with the <b>classification</b> information <b>in the template</b>, the <del>Issuer certifies</del> <b>confirms</b> that the information <b>should be final is not subject to change</b>. However, DTC will accept and distribute updated information to Participants to the extent an <del>Issuer</del> notifies DTC that the <del>Issuer entered an error in the applicable template or qualified notice provided by it to DTC</del> <b>information has changed</b> and the <del>Issuer</del> provides DTC with a <del>corrected classification information in compliance with applicable tax regulations template or qualified notice, as applicable</del>. DTC reserves the right not to accept classification information from <del>Issuers</del> that do not abide by these requirements <b>and/or applicable tax regulations</b>.</p> <p>To the extent 1042-S Classification information applicable to a Participant’s holdings is not made available through Tax Events Announcements, the Participant should obtain such information from the <del>Issuer</del> outside of DTC.</p>

\* \* \*