

# Information Leaflet

## *U.S. Backup Withholding Tax – Reclaim Process*

### **Overview**

There is a requirement under applicable U.S. regulations for Computershare Trust Company N.A. (Computershare) to withhold U.S. tax from dividend payments paid by CRH plc non-U.S. resident shareholders, unless a U.S. tax certification form IRS W-8BEN is completed and returned to Computershare prior to the record date for a dividend. This withholding is commonly referred to as “backup withholding”.

This information leaflet details the steps required to obtain a refund of such U.S backup withholding Tax. This information leaflet does not discuss the general tax consequences of holding Ordinary Shares in CRH plc (“Ordinary Shares”) and does not constitute legal or tax advice. This leaflet is intended only as a general guide, and legal and/or tax advice should be obtained depending on personal circumstances.

To ensure that back-up withholding is not applied to dividends on Ordinary Shares, a completed IRS W-8BEN should be provided to Computershare.

### **Claiming a Refund of U.S. Backup Withholding Taxes**

#### Applicability

The guidelines set out in this information leaflet are applicable only if all of the following conditions for the tax year in which dividends were paid are satisfied by an individual shareholder acting in a personal capacity:

- You were neither a citizen of the United States nor a resident alien of the United States;
- You were not treated as engaged in a trade or business in the United States at any time;
- Your U.S. income tax liability (from dividends, dividend equivalents, interest, royalties, pensions, annuities, and other income) was fully satisfied through withholding of tax at source;
- You did not have any capital gains or losses from property sales or exchanges that are from sources within the United States and not effectively connected with a U.S. business;
- You were not treated as owning any U.S. real property interests;
- You did not receive any dividends from U.S. corporations;
- You are filing IRS Form 1040-NR (described below) solely to claim a refund of U.S. backup withholding taxes withheld from dividends paid to you with respect to your CRH plc Ordinary Shares; and
- You have not been subject to U.S. backup withholding on any other amounts paid to you.

Where all these conditions are satisfied, the instructions below act as a guide to apply for a refund of U.S. backup withholding deducted from dividends paid to you with respect to your CRH plc Ordinary Shares.

**If any of the above conditions are not satisfied you should consult your independent financial adviser and should not use this guide.**

If you renounced your U.S. citizenship or terminated your long-term U.S. resident status, you may be subject to special rules, and the guidance in this leaflet may not apply to you.

## Refund Process

### *SSN/ITIN Requirement*

To request a refund of U.S. backup withholding, a number of forms need to be completed. To complete these forms, you must have a U.S. Social Security Number (SSN) or a U.S. Individual Taxpayer Identification Number (ITIN). If you are not in possession of either of these, you must apply for the most appropriate identification number for your circumstances.

### *Applying for an SSN/ITIN*

Some non-U.S. citizens may be able to request an SSN if they work or attend school in the U.S., or if they have a valid non-work reason. Generally, only non-U.S. citizens authorized to work in the United States by the U.S. Department of Homeland Security can get an SSN.

If you do not have and are not eligible to get an SSN, you must apply for an ITIN. According to the IRS, it can take 9 to 11 weeks to get an ITIN. To apply for an ITIN, you must file an IRS Form W-7. This can be sent with your back up withholding refund request, as out lined in the *postal address for completed forms* section below.

An illustrative example of an IRS Form W-7, completed for an Irish tax resident individual shareholder, is included in Appendix 1.

For more information on ITINs, including application, expiration, and renewal, see IRS Form W-7 and its instructions, which can be found on: <https://www.irs.gov/forms-pubs/about-form-w-7>.

### *Backup Withholding Refund Forms*

If you are eligible for a refund of U.S. backup withholding, the following forms/information should be completed/collated and submitted before the applicable filing deadline (see *Filing due dates* section below).

1. **IRS Form 1040-NR**
2. **Schedule NEC** (Form 1040-NR), Tax on Income Not Effectively Connected With a U.S. Trade or Business
3. **Schedule OI** (Form 1040-NR), Other Information
4. **Additional Information:** You must attach a copy of the Form(s) 1099, provided by Computershare, that shows the income and the amount of taxes withheld. Computershare send form(s) 1099 each January to the shareholders address (as recorded on the CRH Register of Members) which records dividends of dividend deductions process

Illustrative examples of completed 1040-NR form and schedules are included in this leaflet in Appendix 1.

For more information issued by the Internal Revenue Service in relation to completing the IRS Form 1040-NR and the relevant schedules, please see: <https://www.irs.gov/instructions/i1040nr>.

### *Postal address for completed forms:*

- If you need to apply for an ITIN, attach IRS Form W-7 to the front of your IRS Form 1040-NR. Then mail IRS Form W-7 and above forms/schedules numbered 1-4 above to: Internal Revenue Service, ITIN Operation, Mail Stop 6090-AUSC, 3651 S. Interregional, Hwy 35, Austin, TX 78741-0000. Please leave the SSN/ITIN section blank on the IRS Form 1040-NR and schedules – after

your IRS Form W-7 has been processed, the IRS will assign an ITIN to the return and process the forms.

- If you do not need to apply for an ITIN, please complete forms 1-4 above to: the Department of the Treasury, Internal Revenue Service, Austin, TX 73301-0215, U.S.A.

Note: the illustrative example in Appendix 1 has been completed for an Irish tax resident individual shareholder, acting in a personal capacity, who was in receipt of \$100 dividend from CRH plc during 2023 and was subject to U.S. backup withholding taxes of \$24. The information included in these forms is purely for illustration purposes and you should contact your own legal and/or tax advisor regarding your personal circumstances.

**Filing due dates**

You should be entitled to a refund of U.S. backup withholding taxes if above forms and documents are filed no later than three years from April 15 of the calendar year following the payment of backup withholding taxes (e.g., for backup withholding taxes paid in 2023, no later than April 15, 2027).

## To be completed if ITN Require

<b>Form W-7</b> (Rev. August 2019) Department of the Treasury Internal Revenue Service	<b>Application for IRS Individual Taxpayer Identification Number</b> ▶ For use by individuals who are not U.S. citizens or permanent residents. ▶ See separate instructions.	OMB No. 1545-0074																		
<b>An IRS individual taxpayer identification number (ITIN) is for U.S. federal tax purposes only.</b>																				
<b>Before you begin:</b> • <b>Don't submit this form if you have, or are eligible to get, a U.S. social security number (SSN).</b>		Application type (check one box): <input checked="" type="checkbox"/> Apply for a new ITIN <input type="checkbox"/> Renew an existing ITIN																		
<b>Reason you're submitting Form W-7.</b> Read the instructions for the box you check. <b>Caution:</b> If you check box <b>b, c, d, e, f, or g, you must file a U.S. federal tax return with Form W-7 unless you meet one of the exceptions</b> (see instructions).																				
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p><b>a</b> <input type="checkbox"/> Nonresident alien required to get an ITIN to claim tax treaty benefit</p> <p><b>b</b> <input checked="" type="checkbox"/> Nonresident alien filing a U.S. federal tax return</p> <p><b>c</b> <input type="checkbox"/> U.S. resident alien (<b>based on days present in the United States</b>) filing a U.S. federal tax return</p> <p><b>d</b> <input type="checkbox"/> Dependent of U.S. citizen/resident alien</p> <p><b>e</b> <input type="checkbox"/> Spouse of U.S. citizen/resident alien</p> <p><b>f</b> <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. federal tax return or claiming an exception</p> <p><b>g</b> <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa</p> <p><b>h</b> <input type="checkbox"/> Other (see instructions) ▶</p> </div> <div style="width: 35%;"> <p>If <b>d</b>, enter relationship to U.S. citizen/resident alien (see instructions) ▶</p> <p>If <b>d</b> or <b>e</b>, enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶</p> </div> </div>																				
Additional information for <b>a</b> and <b>f</b> : Enter treaty country ▶ and treaty article number ▶																				
<b>Name</b> (see instructions) Name at birth if different . . . ▶	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><b>1a</b> First name <b>MARY</b></td> <td style="width: 33%;">Middle name</td> <td style="width: 33%;">Last name <b>KELLY</b></td> </tr> <tr> <td><b>1b</b> First name</td> <td>Middle name</td> <td>Last name</td> </tr> </table>		<b>1a</b> First name <b>MARY</b>	Middle name	Last name <b>KELLY</b>	<b>1b</b> First name	Middle name	Last name												
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<b>1b</b> First name	Middle name	Last name																		
<b>Applicant's Mailing Address</b>	<b>2</b> Street address, apartment number, or rural route number. <b>If you have a P.O. box, see separate instructions.</b> <b>123 Rathfarnham Place</b> City or town, state or province, and country. Include ZIP code or postal code where appropriate. <b>Rathfarnham, Dublin 16, D16 X111, Ireland</b>																			
<b>Foreign (non-U.S.) Address</b> (see instructions)	<b>3</b> Street address, apartment number, or rural route number. <b>Don't use a P.O. box number.</b> <b>123 Rathfarnham Place</b> City or town, state or province, and country. Include postal code where appropriate. <b>Rathfarnham, Dublin 16, D16 X111, Ireland</b>																			
<b>Birth Information</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"><b>4</b> Date of birth (month / day / year) <b>0 1 / 0 1 / 1 9 9 0</b></td> <td style="width: 33%;">Country of birth <b>Ireland</b></td> <td style="width: 33%;">City and state or province (optional)</td> </tr> </table>		<b>4</b> Date of birth (month / day / year) <b>0 1 / 0 1 / 1 9 9 0</b>	Country of birth <b>Ireland</b>	City and state or province (optional)															
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<b>Sign Here</b> Keep a copy for your records.	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to share information with my acceptance agent in order to perfect this Form W-7, Application for IRS Individual Taxpayer Identification Number.																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Signature of applicant (if delegate, see instructions)</td> <td style="width: 20%;">Date (month / day / year)</td> <td style="width: 40%;">Phone number</td> </tr> <tr> <td>Name of delegate, if applicable (type or print)</td> <td>Delegate's relationship to applicant</td> <td> <input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian  <input type="checkbox"/> Power of attorney         </td> </tr> </table>			Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of attorney												
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Form 1 - IRS Form 1040-NR

Form **1040-NR** Department of the Treasury—Internal Revenue Service **U.S. Nonresident Alien Income Tax Return** **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning \_\_\_\_\_, 2023, ending \_\_\_\_\_, 20 \_\_\_\_ See separate instructions.

Your first name and middle initial  
**MARY**

Last name  
**KELLY**

Your identifying number  
(see instructions)  
**9 1 2 1 2 1 2 3 4**

Home address (number and street). If you have a P.O. box, see instructions.  
**123 RATHFARNHAM PLACE** Apt. no. \_\_\_\_\_

City, town, or post office. If you have a foreign address, also complete spaces below.  
**RATHFARNHAM** State \_\_\_\_\_ ZIP code \_\_\_\_\_

Foreign country name  
**IRELAND** Foreign province/state/county  
**DUBLIN** Foreign postal code  
**D16 X111**

Filing Status

☐ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust  
If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:  
\_\_\_\_\_

Check only one box.

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Dependents  
(see instructions):

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.  
If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a			
b	Household employee wages not reported on Form(s) W-2			1b			
c	Tip income not reported on line 1a (see instructions)			1c			
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d			
e	Taxable dependent care benefits from Form 2441, line 26			1e			
f	Employer-provided adoption benefits from Form 8839, line 29			1f			
g	Wages from Form 8919, line 6			1g			
h	Other earned income (see instructions)			1h			
i	Reserved for future use		1i				
j	Reserved for future use		1j				
k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)		1k				
z	Add lines 1a through 1h			1z			
2a	Tax-exempt interest	2a		b	Taxable interest	2b	
3a	Qualified dividends	3a		b	Ordinary dividends	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6	Reserved for future use			6			
7	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>			7			
8	Additional income from Schedule 1 (Form 1040), line 10			8			
9	Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your <b>total effectively connected income</b>			9			
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your <b>total adjustments to income</b>			10			
11	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>			11			
12	Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12			
13a	Qualified business income deduction from Form 8995 or Form 8995-A		13a				
b	Exemptions for estates and trusts only (see instructions)		13b				
c	Add lines 13a and 13b		13c				
14	Add lines 12 and 13c			14			
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your <b>taxable income</b>			15			

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>	<b>16</b>		
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3	<b>17</b>		
	<b>18</b>	Add lines 16 and 17	<b>18</b>		
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	<b>19</b>		
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8	<b>20</b>		
	<b>21</b>	Add lines 19 and 20	<b>21</b>		
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>		
	<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	<b>23a</b>	0	
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	<b>23b</b>		
	<b>c</b>	Transportation tax (see instructions)	<b>23c</b>		
	<b>d</b>	Add lines 23a through 23c	<b>23d</b>	0	
	<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b>	<b>24</b>	0	
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:			
	<b>a</b>	Form(s) W-2	<b>25a</b>		
	<b>b</b>	Form(s) 1099	<b>25b</b>	24	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>		
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	24	
	<b>e</b>	Form(s) 8805	<b>25e</b>		
	<b>f</b>	Form(s) 8288-A	<b>25f</b>		
	<b>g</b>	Form(s) 1042-S	<b>25g</b>		
	<b>26</b>	2023 estimated tax payments and amount applied from 2022 return	<b>26</b>		
	<b>27</b>	Reserved for future use	<b>27</b>		
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040)	<b>28</b>			
<b>29</b>	Credit for amount paid with Form 1040-C	<b>29</b>			
<b>30</b>	Reserved for future use	<b>30</b>			
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15	<b>31</b>			
	<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>		
	<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>	<b>33</b>	24	
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	24	
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	24	
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	<b>d</b>	Account number			
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. <b>TO BE COMPLETED - IRS cannot make deposits to non U.S. bank accounts</b>			
	<b>36</b>	Amount of line 34 you want <b>applied to your 2024 estimated tax</b>	<b>36</b>		
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>		
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>		
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>				
	Designee's name	Phone no.	Personal identification number (PIN)		
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)	
			TBC		
	Phone no.	08512345678	Email address	MARYKELLY@GOOGLE.NET	
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
	Firm's name				Phone no.
	Firm's address				Firm's EIN

## Schedule NEC (Form 1040-NR) 2023

Form 3 - Schedule QI

SCHEDULE OI  
(Form 1040-NR)  
Department of the Treasury  
Internal Revenue Service

Other Information  
Attach to Form 1040-NR.  
Go to [www.irs.gov/Form1040NR](https://www.irs.gov/Form1040NR) for instructions and the latest information.  
Answer all questions.

OMB No. 1545-0074  
2023  
Attachment  
Sequence No. 7C

Name shown on Form 1040-NR  
MARY KELLY  
Your identifying number  
912121234

- A Of what country or countries were you a citizen or national during the tax year? IRELAND
- B In what country did you claim residence for tax purposes during the tax year? IRELAND
- C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No
- D Were you ever:
1. A U.S. citizen? ☐ Yes ☒ No
2. A green card holder (lawful permanent resident) of the United States? ☐ Yes ☒ No
- If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.
- E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. N/A
- F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ Yes ☒ No
- If you answered "Yes," indicate the date and nature of the change: N/A
- G List all dates you entered and left the United States during 2023. See instructions.
- Note:** If you're a resident of Canada or Mexico AND commute to work in the United States at frequent intervals, check the box for Canada or Mexico and skip to item H. ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy	Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

- H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2021, 2022, and 2023.
- I Did you file a U.S. income tax return for any prior year? ☐ Yes ☒ No
- If "Yes," give the latest year and form number you filed:
- J Are you filing a return for a trust? ☐ Yes ☒ No
- If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ Yes ☒ No
- K Did you receive total compensation of \$250,000 or more during the tax year? ☐ Yes ☒ No
- If "Yes," did you use an alternative method to determine the source of this compensation? ☐ Yes ☐ No
- L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.
1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	(b) Tax treaty article	(c) Number of months claimed in prior tax years	(d) Amount of exempt income in current tax year

- (e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1.
2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☒ Yes ☐ No
3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ Yes ☒ No
- If "Yes," attach a copy of the Competent Authority determination letter to your return.
- M Check the applicable box if:
1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ☐
2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions. ☐



SAMPLE

The Sample Company

**IMPORTANT TAX RETURN DOCUMENT ENCLOSED**

000001

**FOR ILLUSTRATION PURPOSES**

Mary Kelly  
123 Rathfarnham Place  
Rathfarnham  
Dublin 16  
Ireland

Control#: 1234 5678 9012

Holder Account Number

C

J N T



\*Uncertified accounts are subject to withholding  
taxes on dividend payments and sales proceeds.

SSN/TIN Certified

Yes/No\*

**Instructions for Recipients**

**Recipient's Taxpayer Identification Number (TIN):** For your protection, this form may show only the last four digits of your TIN (SSN, ITN, ATIN, or EIN). However, the issuer has reported your complete identification number to the IRS.

**Account Number:** May show an account or other unique number the payer assigned to distinguish your account.

**Box 1a:** Shows total ordinary dividends that are taxable. Include this amount on the "Ordinary dividends" line of Form 1040 or 1040-SR. Also, report it on Schedule B (Form 1040), if required.

**Box 1b:** Shows the portion of the amount in box 1a that may be eligible for reduced capital gains rates. See the Form 1040 instructions for how to determine this amount and where to report.

The amount shown may be dividends a corporation paid directly to you as a participant (or beneficiary of a participant) in an employee stock ownership plan (ESOP). Report it as a dividend on your Form 1040 or 1040-SR but treat it as a plan distribution, not as investment income, for any other purpose.

**Box 2a:** Shows total capital gain distributions from a regulated investment company (RIC) or real estate investment trust (REIT). See *How To Report* in the Instructions for Schedule D (Form 1040). But, if no amount is shown in boxes 2b-2d and 2f and your only capital gains and losses are capital gain distributions, you may be able to report the amounts shown in box 2a on your Form 1040 or 1040-SR rather than Schedule D. See the Instructions for Form 1040.

**Box 2b:** Shows the portion of the amount in box 2a that is unrecaptured section 1250 gain from certain depreciable real property. See the Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 2c:** Shows the portion of the amount in box 2a that is section 1202 gain from certain small business stock that may be subject to an exclusion. See the Schedule D (Form 1040) instructions.

**Box 2d:** Shows the portion of the amount in box 2a that is 28% rate gain from sales or exchanges of collectibles. If required, use this amount when completing the 28% Rate Gain Worksheet in the Instructions for Schedule D (Form 1040).

**Box 2e:** Shows the portion of the amount in box 1a that is section 897 gain attributable to disposition of U.S. real property interests (USRPI).

**Box 2f:** Shows the portion of the amount in box 2a that is section 897 gain attributable to disposition of USRPI. Note: Boxes 2e and 2f apply only to foreign persons and entities whose income maintains its character when passed through or

distributed to its direct or indirect foreign owners or beneficiaries. It is generally treated as effectively connected to a trade or business within the United States. See the instructions for your tax return.

**Box 3:** Shows a return of capital. To the extent of your cost (or other basis) in the stock, the distribution reduces your basis and is not taxable. Any amount received in excess of your basis is taxable to you as capital gain. See Pub. 550.

**Box 4:** Shows backup withholding. A payer must backup withhold on certain payments if you did not give your TIN to the payer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5:** Shows the portion of the amount in box 1a that may be eligible for the 20% qualified business income deduction under section 199A. See the instructions for Form 8995 and Form 8995-A.

**Box 6:** Shows your share of expenses of a nonpublicly offered RIC, generally a nonpublicly offered mutual fund. This amount is included in box 1a.

**Box 7:** Shows the foreign tax that you may be able to claim as a deduction or a credit on Form 1040 or 1040-SR. See the Instructions for Form 1040.

**Box 8:** This box should be left blank if a RIC reported the foreign tax shown in box 7.

**Box 9:** Shows cash liquidation distributions.

**Box 12:** Shows exempt-interest dividends from a mutual fund or other RIC paid to you during the calendar year. See the Instructions for Form 1040 for where to report. This amount may be subject to backup withholding. See Box 4 above.

**Box 13:** Shows exempt-interest dividends subject to the alternative minimum tax. This amount is included in box 12. See the Instructions for Form 6251.

**Nominees:** If this form includes amounts belonging to another person, you are considered a nominee recipient. You must file Form 1099-DIV (with a Form 1096) with the IRS for each of the other owners to show their share of the income, and you must furnish a Form 1099-DIV to each. A spouse is not required to file a nominee return to show amounts owned by the other spouse. See the current tax year General Instructions for Certain Information Returns.

188UDR

C O Y

00RT0D (Rev. 9/23)

☐ CORRECTED (if checked)
**Dividends and Distributions**

Company NameXXXXXXXXXXXXXXXXXXXX

Duplicate

PAYER'S Federal identification number: XXXXXX

PAYER'S name, street address, city, state, ZIP code, and telephone no.

SAMPLE COMPANY  
C/O COMPUTERSHARE

ADDRESS

ADDRESS

PHONE NUMBER

RECIPIENT's identification number: XXXXXX

Account number (see instructions): XXXXXX

RECIPIENT'S name, street address, city, state, ZIP code

MR. SAMPLE

ADDRESS

ADDRESS

ADDRESS

Form 1099-DIV (keep for your records)

<b>1a</b> Total ordinary dividends \$ 100.00	<b>1b</b> Qualified dividends \$ 100.00	OMB No. 1545-0110 <b>20XX</b>
<b>2a</b> Total capital gain distr. \$ 0.00	<b>2b</b> Unrecap. Sec. 1250 gain \$ 0.00	
<b>2c</b> Section 1202 gain \$ 0.00	<b>2d</b> Collectibles (28%) gain \$ 0.00	<b>2e</b> Section 897 ordinary dividends \$
<b>2f</b> Section 897 capital gain \$ 0.00	<b>3</b> Nondividend distributions \$ 0.00	<b>4</b> Federal income tax withheld \$ 24.00
<b>5</b> Section 199A dividends \$ 0.00	<b>6</b> Investment expenses \$ 0.00	Form 1099-DIV <b>Copy B For Recipient</b>  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
<b>7</b> Foreign tax paid \$ 25.00	<b>8</b> Foreign country or U.S. possession Ireland	
<b>9</b> Cash liquidation distributions \$ 0.00	<b>12</b> Exempt-interest dividend \$ 0.00	
<b>13</b> Specified private activity bond interest dividends \$ 0.00		
<b>The reportable amounts above include the following additional income:</b>		
Company Paid Fees \$	Company Paid Service Charges \$	
Discount on Reinvestment \$		

Department of the Treasury - Internal Revenue Service