

Bold and underlined text indicates proposed added language.

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

DTC CORPORATE ACTIONS

DISTRIBUTIONS SERVICE GUIDE

[Changes to this Service Guide, as amended by File No. SR-DTC-2025-018, are available at www.dtcc.com/legal/sec-rule-filings. These changes became effective upon filing with the Securities and Exchange Commission but have not yet been implemented. On December 4, 2025, these changes will be implemented and this legend will be automatically removed.]

ABOUT DISTRIBUTION SERVICES

Introduction

About the Distribution Service

DTC's Distribution service includes announcing, collecting, allocating and reporting dividend, interest and certain principal payments on behalf of its participants holding DTC-eligible securities serviced by the depository. This centralized processing spares participants the burden of dealing with thousands of paying agents.

DTC accepts instructions on Distribution events when applicable. Participants may submit instructions via ISO 20022 messaging or via the CA Web.

The Distribution service also includes several optional features, such as Dividend Reinvestment, Foreign Currency Payments, ~~Domestic Tax Reporting (DTAX)~~, DTC TaxInfoSM, DTC TaxReliefSM and U.S. Tax Withholding.

DTC employs a harmonized, single-event data model. It includes event/sub event type combinations which differ from the function code model used in the PTS/PBS platforms. As part of the data model, DTC manages a distribution events lifecycle through one holistic corporate action event identifier (CA ID).

OTHER SERVICES

The Domestic Tax Reporting Service (“DTax”)

About DTax

~~The Domestic Tax Reporting Service (“DTax”) is a product offering of DTCC Solutions LLC, and while being offered through DTCC Solutions, DTax is accessible through DTC’s communications vehicles via inquiry functions on PTS and PBS.~~

~~When securities pay income, that income payment is classified for tax purposes as a particular type of income. Such income may be reclassified at the end of the year as a type of income different than originally designated. Such reclassified income can carry a different taxability characteristic than the original income announcement. When such a reclassification occurs, participants need to be aware of it so they can perform the appropriate year-end information reporting DTax.~~

~~DTax provides information on securities that reclassify income after year-end. That is, an income announcement during the year may be reclassified after the end of the year into other types of income, e.g. capital gains, return of capital, etc. that attract different rates of tax than the original dividend would attract.~~

~~Many of the securities in DTax are not DTC-eligible and include such security types as open and closed end mutual funds, real estate investment trusts (REITs) and other securities that may reclassify income.~~

Using DTax

~~You can use DTax to view the following:~~

- ~~• Securities with tax information, by CUSIP, security type, ticker symbol or description~~
- ~~• Details of tax classification~~
- ~~• Change history for a specific security~~
- ~~• Audit trail of changes for a specific security~~
- ~~• Revisions to payment information for a specific security~~

Associated PTS/PBS Functions

The table below lists the PTS/PBS function you can use to access information related to Domestic Tax Reporting:

Use this function	To
DTAX	View domestic tax information.

GUIDE TO THE 2025 DTC FEE SCHEDULE

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DTC Glossary

TERM	DEFINITION
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DTAX	Domestic Tax Reporting System
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