

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer	
1 Issuer's name	2 Issuer's employer identification number (EIN)
Johnson Controls International plc (as acquiror of Johnson Controls, Inc.)	39-0380010
3 Name of contact for additional information	4 Telephone No. of contact
Johnson Controls Shareholder Services	Toll Free: 1-800-524-6220; Toll: +1 414 524-225
5 Email address of contact	
shareholder.services@jci.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact
1 Albert Quay	Cork, Ireland
8 Date of action	9 Classification and description
September 2, 2016	Stock - Merger
10 CUSIP number	11 Serial number(s)
478366107	JCI
12 Ticker symbol	13 Account number(s)
JCI	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶

On September 2, 2016, Jagara Merger Sub LLC ("MergeCo LLC"), a limited liability company that was wholly owned, directly or indirectly, by Tyco International plc ("Tyco"), merged with and into Johnson Controls, Inc. ("JCI") with JCI as the surviving corporation (the "merger"). In the merger, each share of JCI common stock was converted into, based upon the election of the holder of such share, prorated consideration of either (i) \$5.7293 in cash and 0.8357 shares of Tyco (with cash in lieu of fractional shares), or (ii) \$34.88 in cash. The merger was a taxable transaction for U.S. federal income tax purposes. Following the merger, Tyco changed its name to "Johnson Controls International plc."

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶

Each former JCI shareholder generally will take a fair market value basis in the Tyco shares received in the merger, subject to the discussion of Sections 304 and 302 below in item 19.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶

Fair market value generally is the price at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of the facts. U.S. federal income tax law does not specifically prescribe how former JCI shareholders should determine the fair market value of the Tyco ordinary shares received in the merger.

One possible method of determining the fair market value of one Tyco ordinary share is to use the average of the high and low trading prices on the date of the merger, which was \$45.69.

Other methods for determining the fair market value of Tyco ordinary shares are possible. Former JCI shareholders are not bound by the approach described above and may, in consultation with their tax advisors, use another approach.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶

Sections 301, 302, 304, 1001 and 1012.

18 Can any resulting loss be recognized? ▶

Loss generally may be recognized in the merger, subject to the discussions of Section 304 and 302 below in item 19.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

The merger is reportable by each former JCI shareholder in their tax year that includes September 2, 2016.

Certain holders of JCI shares may have received the cash component of their consideration as a dividend pursuant to section 304(a)(1) of the Internal Revenue Code, rather than in a stock purchase. In addition, certain holders of JCI shares may have received a portion of their Tyco shares as a dividend pursuant to section 302(d) of the Internal Revenue Code. Such shareholders would generally be subject to different tax consequences as a result of the merger and should consult with their own tax advisors with respect to the specific tax consequences of the merger to them depending on their facts and circumstances, including with respect to any related basis adjustments. For more information, please refer to the "Additional Information Relating to the U.S. Federal Income Tax Consequences of the Johnson Controls/Tyco Merger to Former Holders of Johnson Controls Common Stock", available on the JCI Investor Relations website, as well as the definitive joint proxy statement/prospectus filed by JCI and Tyco with the SEC on July 6, 2016 (the "joint proxy"), noting especially the discussion under the heading "Certain Tax Consequences of the Merger—U.S. Federal Income Tax Considerations."

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code, and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the merger. The information contained herein is merely illustrative, does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of shareholders. Neither JCI nor Johnson Controls International plc provides tax advice to its shareholders. All former JCI shareholders are urged to consult their own tax advisors regarding the particular consequences of the merger to them, including the applicability and effect of all U.S. federal, state, and local and foreign tax laws. We urge all former JCI shareholders to read the joint proxy.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶ Steve Janowski Date ▶ 10.12.16
 Print your name ▶ Steve Janowski Title ▶ VP Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.