

**FORM FOR CERTIFICATION OF TREATMENT OF MERGER CONSIDERATION**

**Medtronic plc ("ISSUER")**  
**Effective Date of Reorganization: January 26, 2015**  
**Description of Pre-Transaction Stock: Medtronic Inc. Common**  
**Outstanding Shares of Medtronic Inc. Common Stock Before Reorganization: 986,202,187 (W)**  
**Description of Post-Transaction Stock: Medtronic plc Ordinary**  
**Outstanding Shares of Medtronic plc Ordinary Stock After Reorganization: 1,423,061,872 (X)**

See attached instructions

**Identification of Beneficial Owner**

Name of Individual or Organization that is the beneficial owner of the Merger Consideration and was the beneficial owner of the shares of Medtronic Inc. Common Stock in exchange for which the Merger Consideration was received.

Account Number \_\_\_\_\_

**Description of Transaction**

The transaction to which this Certification relates (the "Merger") was a taxable reorganization that involved solely an exchange of common stock of Medtronic Inc. for shares of a single class of ordinary stock of Medtronic plc. Medtronic Inc. had no outstanding stock immediately after the Merger, other than stock that was directly or indirectly owned by Medtronic plc. The receipt of consideration by holders of Medtronic Inc. common shares in the merger is subject to Section 304 of the Internal Revenue Code. Merger consideration received by holders of Medtronic Inc. shares that also owned Covidien Ordinary Shares, or that acquired additional Medtronic plc Ordinary Shares in connection with the transaction may be required to treat the merger as a distribution taxable as a dividend if their proportionate ownership interest in the issuer is not reduced.

**Nature of Merger Payment - Check Applicable Box and Provide Any Required Information**

**Part A [ ] Meaningful Reduction in Proportionate Interest in Issuer**

Beneficial Owner's portion of the Merger Consideration should be treated for U.S. federal income tax purposes as a payment in exchange for Beneficial Owner's shares of Medtronic Inc. Common Stock, rather than as a dividend, because Beneficial Owner's proportionate interest in Issuer was meaningfully reduced as a result of the Reorganization, as reflected in the following facts and calculations:

Prior Interest: Immediately before completion of the Reorganization, Beneficial Owner owned \_\_\_\_\_ (Y) shares of the Medtronic Inc. Common (taking into account shares of Medtronic Inc. Common that Beneficial Owner is deemed to own for this purpose under section 318 of the Internal Revenue Code), which represented \_\_\_\_\_ (100\*Y/W) percent of the outstanding Medtronic Inc. Common Stock.

Subsequent Interest: Immediately after completion of the Reorganization, Beneficial Owner owned \_\_\_\_\_ (Z) shares of Medtronic plc Ordinary Stock (taking into account shares of Medtronic plc Ordinary Stock that Beneficial Owner is deemed to own for this purpose under section 318 of the Internal Revenue Code), which represented \_\_\_\_\_ (100\*Z/X) percent of the outstanding Medtronic plc Ordinary Stock. Also included in Z are all Medtronic plc shares received in exchange for Covidien plc shares (or deemed to have been received for this purpose under section 318) as part of the same scheme of arrangement.

Interest in Other Stock: Immediately after completion of the Reorganization, Beneficial Owner did not own more than five percent of any other class of Issuer's stock (taking into account shares of Issuer stock that Beneficial Owner is deemed to own for this purpose under section 318 of the Internal Revenue Code), and there was no increase in Beneficial Owner's percentage ownership of any other class of Issuer's stock in connection with the Reorganization (taking into account shares of Issuer stock that Beneficial owner is deemed to own for this purpose under section 318 of the Internal Revenue Code).

[ ] Or, in lieu of the calculations above, Beneficial Owner hereby certifies that Beneficial Owner was not a shareholder of Covidien plc immediately prior to the scheme of arrangement through which Covidien plc was acquired by Medtronic plc, has not acquired additional Medtronic plc Shares in connection with the consummation of the Transactions, and is not deemed to own additional Medtronic plc Shares through attribution from another shareholder (or as a result of owning options in Medtronic plc), and thus Beneficial Owner's proportionate interest in Medtronic plc did not increase as a result of the Transactions.

**Part B [ ] Dividend**

Beneficial Owner's portion of the Merger Consideration should be treated for U.S. federal income tax purposes as a dividend.

**CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information on this Certification and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that I am the beneficial owner (or authorized to sign for the beneficial owner) of the portion of the Merger Consideration to which this Certification relates and was the beneficial owner (or am authorized to sign for the beneficial owner) of the shares of Medtronic Inc. Common Stock with respect to which such portion of the Merger Consideration was received.

Sign Here > \_\_\_\_\_

Signature of Beneficial Owner or person authorized to sign for Beneficial Owner    Date (MM-DD-YYYY)    Capacity in which acting

**Circular 230 Disclaimer: Any discussion of U.S. tax matters contained herein (including the instructions and any other attachments) is not intended or written to be used, and cannot be used, for the purpose of avoiding U.S. federal tax penalties.**