Withholding Tax Information Regarding Acquisition of Allergan

On May 8, 2020 (the "Effective Date"), AbbVie Inc., a Delaware corporation, ("AbbVie") indirectly acquired all of the shares of Allergan plc, an Irish public limited company ("Allergan") pursuant to a transaction agreement entered into on June 25, 2019 by and among AbbVie, Allergan and Venice Subsidiary LLC, a Delaware limited liability company and a direct wholly-owned subsidiary of AbbVie ("Venice Subsidiary, LLC"). The acquisition was undertaken by Venice Subsidiary, LLC pursuant to a scheme of arrangement under Irish corporate law using a combination of AbbVie shares and cash, transferred to Venice Subsidiary, LLC by AbbVie in connection with the acquisition. As consideration for the acquisition, Allergan shareholders will be entitled to receive, (i) $120.30 in cash and (ii) 0.8660 of a newly issued share of AbbVie common stock, par value $0.01 per share (as adjusted pursuant to the Transaction Agreement), in exchange for each Allergan ordinary share held by such Allergan shareholders. The consideration will be paid by AbbVie on behalf of Venice Subsidiary, LLC. Following the acquisition, Allergan will be a wholly-owned subsidiary of Venice Subsidiary, LLC, which has made an election to be treated as an association taxable as a corporation for U.S. federal income tax purposes.

As of the Effective Date, no assurance can be given that the acquisition is not subject to Section 304 of the U.S. Internal Revenue Code of 1986, as amended. For purposes of determining whether U.S. federal income withholding may apply to an Allergan shareholder in connection with the acquisition, the number of shares of Allergan outstanding as of the Effective Date was 329,799,979, and the number of shares of AbbVie outstanding as of the Effective Date immediately following the acquisition of Allergan was 1,762,351,931.