

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Eaton Corporation plc		2 Issuer's employer identification number (EIN) 98-1059235	
3 Name of contact for additional information Nancy Payne	4 Telephone No. of contact 440-523-4205	5 Email address of contact nancypayne@eaton.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact c/o Eaton, 1000 Eaton Boulevard		7 City, town, or post office, state, and Zip code of contact Cleveland, Ohio, 44122	
8 Date of action Distribution paid on March 17, 2017		9 Classification and description Distribution to public shareholders	
10 CUSIP number G29183 103	11 Serial number(s)	12 Ticker symbol ETN	13 Account number(s)

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 ► **Eaton Corporation plc paid a quarterly distribution of 60 cents per common share on March 17, 2017 to its shareholders of record at the close of business on March 6, 2017.**

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 ► **100% (60 cents) of this distribution will be treated as a nontaxable return of capital to the extent of the shareholders' tax basis. Any amount in excess of a shareholder's tax basis will be treated as a capital gain for U.S. tax purposes.**

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 ► **Pursuant to Internal Revenue Code sections 301(c) and 316(a), the taxability of Eaton Corporation plc's distribution is calculated based on the earnings and profits of Eaton's parent company only, and does not include the earnings and profits of Eaton's subsidiary companies. The Eaton parent company's 2017 current and accumulated earnings and profits support Eaton Corporation plc's disclosure that 100% of this distribution is a nontaxable return of capital to the extent of the shareholders' tax basis. The March 17, 2017 distribution of 60 cents per share was declared by Eaton Corporation plc's board of directors.**

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(c) and 316(a)

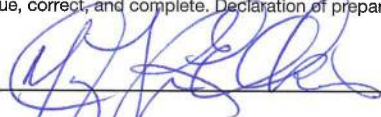
18 Can any resulting loss be recognized? ► N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► None

**Sign
Here**

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.

Signature ►



Date ►

1/26/18

Print your name ► Mary Kim Elkins

Title ► Senior Vice President - Taxes

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.