Form **8937**

Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
Ingersoll-Rand plc				98-0626632
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
Jennifer Skasko		704-655-4	4469	investorrelations@irco.com
6 Number and street (or F	P.O. box if mail is not	delivered to s	treet address) of contact	7 City, town, or post office, state, and Zip code of contact
c/o Ingersoll-Rand	Company, 800-1		treet, P.O. Box 940	Davidson, NC 28036
8 Date of action		9 Class	sification and description	
Dagamban 1 2012		D:	1 1 1 1 1 1 1 1	
December 1, 2013 10 CUSIP number	11 Serial number(s		bution to public share 12 Ticker symbol	enoiders of IR pic 13 Account number(s)
		-,	12 Honor Symbol	7 7 7 Coodine Hamber(3)
G47791101			IR	
Part II Organization	onal Action Attac	h additional	statements if needed. See ba	ack of form for additional questions.
	itional action and, if a	pplicable, the	date of the action or the date ag	painst which shareholders' ownership is measured for
the action ►				
PLEASE SEE ATTACHN	MENT.			

share or as a percenta	age of old basis ▶	nizational acti	on on the basis of the security in	the hands of a U.S. taxpayer as an adjustment per
PLEASE SEE ATTACHN	MENT.			
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16 Describe the calculation valuation dates ▶	on of the change in ba	asis and the o	data that supports the calculation	, such as the market values of securities and the
PLEASE SEE ATTACHM	MENT.			
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Part		Organizational Astion /	٠ ما/		raye
rait	Ш	Organizational Action (continu	eu)		
17 L	ist the	applicable Internal Revenue Code sect	tion(s) and subsection(s) upon wh	ich the tax treatment is base	d ▶
PLEA	SE S	EE ATTACHMENT.			

18 C	an an	y resulting loss be recognized? ►			
		EE ATTACHMENT.			

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40 5					
		any other information necessary to imp	lement the adjustment, such as th	ie reportable tax year ▶	
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	belief	r penalties of perjury, I declare that I have e , it is true, correct, and complete. Declaration	of preparer (other than officer) is basi	danying schedules and statemen	nts, and to the best of my knowledge and
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Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	rer				self-employed
Use C		Firm's name ►			Firm's EIN ▶
036 (, i ii y	Firm's address ▶			
Send Fo	rm Q0		to: Department of the Trace	Internal Devenue Control	Phone no.
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FORM 8937 ATTACHMENT "REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES"

Line	Description	Response			
Part II, Item 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.	Ingersoll-Rand plc (IR) issued approximately 96 million ordinary shares of common stock of Allegion plc (ALLE) on December 1, 2013 to holders of record of IR common stock (the "Distribution). The date of record was 5:00 p.m. New York City Time on November 22, 2013. In the Distribution, holders of IR common stock received one (1) share of ALLE common stock for every (3) shares of IR common stock held. Fractional shares that IR shareholders would otherwise have been entitled to receive will be aggregated and sold in the public market by the distribution agent; the aggregate net cash proceeds of these sales will be distributed ratably to those shareholders who would otherwise have been entitled to receive fractional shares. As a result of the Distribution, ALLE became an independent, publicly-traded company.			
Part II, Item 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.	Pursuant to Section 358 of the Internal Revenue Code, each IR stockholder will need to allocate the tax basis in IR shares immediately before the Distribution between shares of IR common stock and the shares of ALLE common stock received in the Distribution.			
Part II, Item 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.	For U.S. tax purposes, the allocation of tax basis between shares of IR common stock and ALLE common stock is based on the fair market value (FMV) at the time of the distribution. There are many potential ways to determine the FMV of IR and ALLE common stock. One potential approach is to use the opening share price the day following the distribution. If this method is used, the predistribution tax basis in IR shares would be allocated 79.55% to IR shares and 20.45% to ALLE shares, calculated as follows:			
		Divided by Opening Exchange Exchange Price Ratio Ratio Allocation Ratio			
		IR \$56.90 1 \$56.90 56.90 / 71.53 = 79.55%			
		ALLE \$43.90 3 \$14.63 14.63 / 71.53 = 20.45% Total \$71.53			

Part II, Item 17	List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.	For U.S. tax purposes, the Distribution is a tax-free reorganization under Section 368(a)(1)(D) and Section 355. Pursuant to Section 355(a), no gain or loss will be recognized by IR stockholders as a result of the Distribution. Pre-distribution basis in IR shares is allocated between IR shares and ALLE shares under Section 358(b)(2) and Section 358(c). Under Section 1223(1), the holding period of an IR stockholder in ALLE stock received in the Distribution will include the holding period of the pre-distribution IR stock with respect to which the distribution of the ALLE stock was made. Under Sections 1001 and 1221, in general, the receipt by IR stockholders of cash in lieu of a fractional share of ALLE will be treated as if the fractional share had been distributed to the IR stockholder in the distribution and then had been disposed of by such stockholder (in a sale or exchange) for the amount of such cash.
Part II, Item 18	Can any resulting loss be recognized?	The treatment of cash received in lieu of fractional shares (as described in Part II, Item 17 above) could result in a loss. Generally, such loss may be recognized. Otherwise, shareholders of IR common stock and ALLE common stock will not recognize gain or loss upon their receipt of ALLE common stock.
Part II, Item 19	Provide any other information necessary to implement the adjustment, such as the reportable tax year.	The distribution of ALLE common stock occurred in calendar year 2013.