

Distribution of AbbVie Inc. Common Stock

Abbott Laboratories Shareholder Tax Basis Information

If you did not receive the Distribution (as defined below) of AbbVie Inc. ("AbbVie") common stock on January 1, 2013, you may disregard this notice. Additionally, this notice does not apply to Abbott Laboratories ("Abbott") common shares sold, exchanged or otherwise disposed of prior to the time of the Distribution.

Distribution of AbbVie Inc. Common Stock

On January 1, 2013, Abbott consummated the separation of its research-based pharmaceuticals business and distributed (the "Distribution") 100% of the outstanding shares of common stock of AbbVie to the holders of record of Abbott common shares that were issued and outstanding as of 5:00 p.m., Eastern Time, on December 12, 2012 (each, an "Abbott Shareholder"). Each Abbott Shareholder received one share of AbbVie common stock for every share of Abbott common stock held by such shareholder. Abbott Shareholders will also receive cash in lieu of any fractional share of AbbVie common stock resulting from the Distribution.

Abbott common shares trade under the ticker symbol "ABT". Shares of AbbVie common stock trade under the ticker symbol "ABBV".

General Information Only

The following information provides a general explanation of the application of certain provisions of the U.S. Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury regulations promulgated thereunder (the "Regulations"), with respect to the allocation of tax basis among an Abbott Shareholder's Abbott common shares and AbbVie common stock following the Distribution. This information 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. Abbott does not provide tax advice to its shareholders. The examples provided below are solely for illustrative purposes and as a convenience to Abbott Shareholders and their own tax advisors when establishing their specific tax positions.

We urge you to consult your own tax advisor regarding the particular consequences to you of the receipt of AbbVie common stock and any cash in lieu of fractional shares of AbbVie common stock, including the applicability and effect of all U.S. federal, state and local and non-U.S. tax laws. We also urge you to read the Information Statement attached to Amendment No. 6 to the Registration Statement on Form 10 that AbbVie filed with the Securities and Exchange Commission ("SEC") on November 30, 2012, in particular the discussions on pages 158 - 160 under the heading "Material U.S. Federal Income Tax Consequences." You may access the Information Statement on the SEC's website at www.sec.gov or on Abbott's website at www.abbottinvestor.com.

U.S. Internal Revenue Service Private Letter Ruling

Abbott received a private letter ruling from the U.S. Internal Revenue Service (“IRS”) that, subject to the representations and limitations therein, the receipt of AbbVie common stock by Abbott Shareholders pursuant to the Distribution will qualify for non-recognition treatment under section 355 of the Code. Under such treatment, Abbott Shareholders will not incur U.S. federal income tax upon the receipt of shares of AbbVie common stock, except that gain or loss will be recognized in an amount equal to the difference between any cash received in lieu of a fractional share of AbbVie common stock and the tax basis of such fractional share.

Abbott Shareholder Tax Basis Information

For U.S. federal income tax purposes, the general rule contained in the Regulations is that if a shareholder of a distributing corporation (Abbott) receives stock of a controlled corporation (AbbVie) in a transaction qualifying for non-recognition treatment under section 355 of the Code, a portion of the shareholder’s aggregate tax basis in the distributing corporation stock is allocated to the controlled corporation stock. The allocation is based on the respective fair market values of the distributing corporation stock and the controlled corporation stock, in each case, immediately after the receipt of the controlled corporation stock. Under this approach, Abbott Shareholders’ aggregate tax basis in their Abbott common shares held immediately prior to the Distribution would be allocated between the shares of AbbVie common stock received in the Distribution and their Abbott common shares held immediately after the Distribution based on their respective fair market values on January 1, 2013 (the date shares of AbbVie common stock were distributed to Abbott Shareholders).

Abbott Shareholders that acquired Abbott common shares at different times or different prices will need to calculate their tax basis in each block of Abbott common shares and then allocate a portion of that tax basis to the shares of AbbVie common stock received with respect to such block of Abbott common shares. In addition, a proportionate amount of the aggregate tax basis allocated to the shares of AbbVie common stock must be further allocated to any fractional shares of AbbVie common stock for purposes of determining any gain or loss resulting from the sale of such fractional shares on behalf of Abbott Shareholders. The allocation of tax basis to a fractional share would be determined by multiplying the aggregate tax basis for the shares of AbbVie common stock (as determined based upon the above-described allocation) by a fraction the numerator of which is the amount of the fractional share and the denominator of which is the total amount of shares of AbbVie common stock (including the fractional share).

There is no direct guidance under U.S. federal income tax law as to the proper approach or method for determining the fair market value of shares of stock for purposes of such tax basis allocation. In general, for U.S. federal income tax purposes, fair market value 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. You should consult your tax advisor to determine what measure of fair market value is appropriate

One potential approach for determining the fair market value of the Abbott common shares and the shares AbbVie common stock may be to use (i) the midpoint of the highest and lowest quoted selling prices on the New York Stock Exchange ("NYSE") per Abbott common share and share of AbbVie common stock (US\$ 32.045 and US\$ 34.75, respectively) on January 2, 2013, which was the first day Abbott common shares and AbbVie common stock traded regularly on the NYSE following the Distribution. Based on this approach, an Abbott Shareholder's aggregate tax basis in his or her Abbott common shares would be allocated between the Abbott common shares and the shares of AbbVie common stock pursuant to the following allocation percentages:

1. 47.9751% to Abbott common shares (US\$ 32.045 / (US\$ 32.045 + US\$ 34.75)).
2. 52.0249% to shares of AbbVie common stock (US\$ 34.75 / (US\$ 32.045 + US\$ 34.75)).

Other approaches to determine fair market value may also be possible, and you should determine, in consultation with your own tax advisor, what approach to use in determining fair market values for Abbott common shares and shares of AbbVie common stock. Please note that the information is only provided as an example of one potential approach. There are various ways in which brokerage houses may calculate the tax basis, including but not limited to January 2, 2013 opening or closing prices. Please contact your brokerage house to determine which calculation they may have used with respect to your shares and contact your own tax advisor for advice regarding the tax basis allocation.

Example of Tax Basis Allocation

Set forth below are examples that are solely for illustrative purposes.

Example 1 – Allocation

Shareholder ("A") owns 10 Abbott common shares and has an aggregate tax basis in those shares of US \$500. As a result of the Distribution, A received 10 shares of AbbVie common stock. Using the allocation approach described above, A's tax basis in its Abbott common shares and shares of AbbVie common stock would be determined as follows:

Tax basis in 10 Abbott common shares = US\$ 500 x 47.9751% = US\$ 239.88.

Tax basis in 10 shares of AbbVie common stock = US\$ 500 x 52.0249% = US\$ 260.12

Example 2 – Further Allocation for Fractional Shares

Shareholder (“B”) owns 10.3 Abbott common shares and has an aggregate tax basis in those shares of US \$400. As a result of the Distribution, B should have received 10.3 shares of AbbVie common stock (but actually received 10 shares of AbbVie common stock and cash in lieu of a 0.3 fractional share of AbbVie common stock). Using the allocation approach described above, B’s tax basis in its Abbott common shares and shares AbbVie common stock would be determined as follows:

Tax basis in 10.3 Abbott common shares = US\$ 400 x 47.9751% = US\$ 191.90

Tax basis in 10.3 shares of AbbVie common stock = US\$ 400 x 52.0249% = US\$ 208.10

After B allocates its aggregate tax basis in its Abbott common shares between its Abbott common shares and shares of AbbVie common stock, B would make a further allocation of its tax basis in its shares of AbbVie common stock to the fractional share of AbbVie common stock in order to compute gain or loss with respect to the cash received from the sale of the fractional share (and correspondingly reduce the tax basis for its remaining 10 whole shares of AbbVie common stock):

Tax basis in 0.3 fractional share of AbbVie common stock = (US\$ 208.10/10.3) x 0.3 = US\$ 6.06

Final tax basis in 10 whole shares of AbbVie common stock = US\$ 208.10 – US\$ 6.06 = US\$ 202.04.

Significant Distributees

Certain Abbott Shareholders (here, only those shareholders who, immediately before the Distribution, owned 5% or more of Abbott stock) who received shares of AbbVie common stock in the Distribution (including any cash in lieu of a fractional share of AbbVie common stock) are also required to include a statement related to the Distribution in their U.S. Federal income tax returns for the year in which the Distribution occurs. This statement, “INFORMATION STATEMENT PURSUANT TO TREASURY REGULATIONS SECTION 1.355-5(b) BY A SIGNIFICANT DISTRIBUTEES,” is attached to this notice for your convenience.

Additional Information

The information in this document does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purposes of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein. It does not purport to be complete or to describe the consequences that apply to particular categories of Abbott Shareholders (e.g., it does not address Abbott Shareholders who

did not hold their Abbott common shares continuously from 5:00 p.m., Eastern Time, on December 12, 2012 (the record date of the Distribution) until the time of the Distribution, who sold Abbott common shares or who acquired blocks of Abbott common shares at different times and prices). Abbott Shareholders are encouraged to consult with their tax advisors regarding their own specific tax position. Information regarding the Distribution and the computation of tax basis is also being reported to the IRS.

INFORMATION STATEMENT PURSUANT TO TREASURY REGULATIONS SECTION 1.355-5(b) BY A SIGNIFICANT DISTRIBUTE

On January 1, 2013, Abbott Laboratories, an Illinois corporation (“Abbott”), distributed (the “Distribution”) the outstanding shares of common stock of AbbVie Inc., a Delaware corporation (“AbbVie”), to the holders of record of Abbott common shares as of 5:00 p.m. Eastern Time on December 12, 2012 (the “Record Date”). As a result of the Distribution, each holder of record of Abbott common shares as of the Record Date was entitled to receive one share of AbbVie common stock for each outstanding Abbott common share held by such shareholder as of the Record Date.

1. Name, address and employer identification number of the distributing corporation:

Abbott Laboratories
100 Abbott Park Road
Abbott Park, Illinois 60064
EIN: 36-0698440

2. Name, address and employer identification number of the controlled corporation:

AbbVie Inc.
1 North Waukegan Road
North Chicago, Illinois 60064
EIN: 32-0375147

3. The undersigned was a shareholder owning Abbott common shares as of the Record Date and received shares of AbbVie common stock, par value \$0.01 per share, in the Distribution. [The undersigned also received cash in lieu of a fractional share of AbbVie common stock, which fractional shares were aggregated and sold by the distribution agent.]¹ The aggregate fair market value of the AbbVie common stock [and cash in lieu of a fractional share]² received by the shareholder was \$_____.

4. The undersigned did not surrender any stock or securities in Abbott in connection with the Distribution.

5. The Distribution is a transaction that is described under Section 355 of the Internal Revenue Code of 1986, as amended.

Shareholder’s Name (please print)

Shareholder’s Signature

¹ If applicable.

² If applicable.

Taxpayer Identification Number
or Social Security Number

THIS STATEMENT SHOULD BE ATTACHED TO YOUR 2012 U.S. FEDERAL
INCOME TAX RETURN.