

Mallinckrodt plc
Form 8-K
January 19, 2016

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d) of the
Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): January 19, 2016

Mallinckrodt public limited company

(Exact name of registrant as specified in its charter)

Ireland (State or other jurisdiction of incorporation)	001-35803 (Commission File Number)	98-1088325 (IRS Employer Identification No.)
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Perth House, Millennium Way,
Chesterfield, Derbyshire, United Kingdom, S41 8ND
(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code: +44 124 626 3051

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 Regulation FD Disclosure.

On January 19, 2016, Tyco International plc (“Tyco International”) announced it had entered into an agreement with the U.S. Internal Revenue Service (“IRS”) to resolve certain disputes currently before the U.S. Tax Court. The disputes involve IRS audits of Tyco International for years in which companies that are now subsidiaries of Mallinckrodt plc (the “Company”) were subsidiaries of Tyco International. The Company is not a participant in the tax sharing agreement between Medtronic plc (as successor to Covidien plc), Tyco International and TE Connectivity and will not share in or be responsible for any payments to be made under the terms of the tentative resolution. The Company believes that it is adequately reserved for taxes related to periods prior to the legal separation of the Company from Covidien plc and intends to adjust its reserves when the tentative resolution is finalized. The Company does not expect that this development will change its fiscal year 2016 non-GAAP effective tax rate guidance.

The information furnished pursuant to Item 7.01 of this Current Report on Form 8-K is being furnished and shall not be deemed “filed” under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), nor shall it be incorporated by reference into any filings by the Company under the Securities Act of 1933, as amended (the “Securities Act”) or under the Exchange Act, except as expressly set forth by specific reference in such a filing. The furnishing of information pursuant to this Item 7.01 will not be deemed an admission as to the materiality of any information in this Current Report on Form 8-K that is required to be disclosed solely by Regulation FD.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

MALLINCKRODT PUBLIC LIMITED COMPANY

Date: January 19, 2016

By:

/s/ Matthew K. Harbaugh

Matthew K. Harbaugh

Senior Vice President and Chief Financial Officer