

NATIONAL STEEL CO
Form 6-K
May 24, 2013

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 6-K

Report of Foreign Private Issuer
Pursuant to Rule 13a-16 or 15d-16 of the
Securities Exchange Act of 1934

For the month of May, 2013
Commission File Number 1-14732

COMPANHIA SIDERÚRGICA NACIONAL

(Exact name of registrant as specified in its charter)

National Steel Company

(Translation of Registrant's name into English)

Av. Brigadeiro Faria Lima 3400, 20º andar
São Paulo, SP, Brazil
04538-132

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports
under cover Form 20-F or Form 40-F. Form 20-F Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby
furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes No

COMPANHIA SIDERÚRGICA NACIONAL

Corporate Taxpayers' ID (CNPJ): 33.042.730/0001-04

Company Registry (NIRE): 35300396090

Publicly-Held Company

NOTICE TO SHAREHOLDERS

PAYMENT OF INTEREST ON EQUITY

The Board of Directors of Companhia Siderúrgica Nacional, taking into consideration the resolution taken on March 28, 2013, which approved the payment of five hundred and sixty million reais (R\$560,000,000.00) as Interest on Equity, with no monetary restatement, on a date to be defined by the Board of Directors, in fiscal year 2013, R\$123,000,000.00 (one hundred twenty-three million reais) of which were paid as of April 25, 2013, approved on this date the partial payment of said Interest on Equity, in the amount of three hundred and thirty million reais (R\$330,000,000.00), as of May 29, 2013. The remaining amount will be paid with no monetary restatement on a date(s) during fiscal year 2013 to be defined by the Board of Directors.

Shareholders registered in the records of the depositary institution Banco Itaú S.A. on April 1, 2013, are entitled to receive the payment.

The corresponding gross amount is R\$0.2263420 per share, subject to withholding income tax of 15%, except for shareholders exempt from same. Shareholders domiciled in a country where income tax is not applicable or where the maximum rate is below 20% will be subject to withholding income tax of 25%, pursuant to article 8 of Law 9779/99. Considering the withholding income tax of 15%, the net amount to be paid totals R\$0.1923907 per share.

Interest on Equity Payment Instructions: Shareholders domiciled in Brazil will have the corresponding interest on equity available as of May 29, 2013, with no monetary restatement, at their banking addresses informed to the depositary institution, Itaú Corretora de Valores S.A. Shareholders under fiduciary custody will have their interest on equity credited in accordance with the procedures adopted by Stock Exchanges. Shareholders whose registration data does not include their Individual Taxpayer's ID (CPF) or Corporate Taxpayers' ID (CNPJ) or the Bank/Branch/Current Account information will have the amount available within three (3) business days as of the due updating of their respective registration at any branch of Banco Itaú S.A.

Service locations: Branches of Banco Itaú S.A., Shareholders Service Department, during banking hours.

São Paulo, May 23, 2013.

Companhia Siderúrgica Nacional

David Moise Salama

Executive Investor Relations Officer

