|  |  |
| --- | --- |
| **Partnership:** | [partnership name] |
| **Unit Class:** | [unit class name] |
| **CUSIP #:** | [CUSIP of unit class] |
| **RE:** | Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4 |
|  |  |
| **Record Date:** | [MM/DD/YYYY] |
| **Payable Date:** | [MM/DD/YYYY] |
| **Per Unit Amount:** | [Amount per unit in USD] |

**Section I:** This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

|  |  |  |
| --- | --- | --- |
| Income Description | IRS Income Code (per 1042-S Instructions) \* | Amount |
| Amounts that are ECI | 27 | $0.05 |
| Portfolio exception interest | 01 | $0.10 |
| US sourced dividend | 06 | $0.20 |
| Non-US sourced dividend | 08 | $1.00 |
| Natural resources royalties | 14 | $0.20 |
| Distribution per share | $1.55 |
| Footnotes:[Additional information or instructions to withholding agents] |

**\* Codes are presented for illustrative purposes only. Each partnership should evaluate and determine the appropriate codes to reference**

**Section II: 92 Day Qualified Notice**

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date[[1]](#footnote-1): [MM/DD/YYYY]

1. Date the notice is posted to PTP’s website per 1.1446-4(b)(4) [↑](#footnote-ref-1)