



B #:	2352-14
Date:	December 8, 2014
To:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Brookfield Infrastructure Partners L.P. CUSIP: G16252101 Record Date: 11/28/14 Payable Date: 12/31/14

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Brookfield Infrastructure Partners L.P. (“BIP”) Distribution Matrix For Canadian¹ WHT Purposes 2014 Distributions

Tax Identification Number NRF 723528

CUSIP: G16252101

Record date		Feb 28, 14	May 30, 14	Aug 29, 14	Nov 28, 14	Holders		
Payment date		Mar 31, 14	Jun 30, 14	Sep 30, 14	Dec 31, 14	Canadian resident	Non-Canadian resident uncertified	Non-Canadian resident NR301 Certified
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4			
Canadian	Interest ²	\$0.0044	\$0.0045	\$0.0046	\$0.0044	0% No reporting	25% No reporting	25% or treaty No reporting
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0427	0% No reporting	25% No reporting	25% or treaty No reporting
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0	0% No reporting	0% No reporting	0% No reporting
Non-Canadian	Character Unspecified	\$0.5343	\$0.5509	\$0.5185	\$0.5003	n/a	n/a	n/a
	Return of capital	\$0.0	\$0.0	\$0.0376	\$0.0167	n/a	n/a	n/a
	Others	(\$0.0587)	(\$0.0754)	(\$0.0807)	(\$0.0841)	n/a	n/a	n/a
Total		\$0.48	\$0.48	\$0.48	\$0.48			

¹ The character composition of BIP’s Distributions for U.S. tax purposes may be different than for Canadian withholding tax purposes. Some or all of BIP’s distributions may be subject to U.S. Non-Resident Withholding Tax and/or Back-Up Withholding Tax in addition to Canadian withholding tax. For U.S. withholding tax information please see the schedule “Brookfield Infrastructure Partners L.P. (“BIP”) Distribution Matrix for U.S. WHT Purposes” for the relevant period.

² The interest paid by BIP does not qualify for any Canadian domestic withholding tax exemption and therefore the default rate of withholding tax to non-Canadian resident holders is 25% but may be reduced by applicable tax treaties. For example, a U.S. resident holder that is NR301 certified should be entitled to a 0% rate of withholding tax on interest.

**Brookfield Infrastructure Partners L.P. ("BIP") Distribution Matrix For U.S.³ WHT Purposes
2014 Distributions**

Tax Identification Number 98-0330282
CUSIP: G16252101

Record date		Feb 28, 14	May 30, 14	Aug 29, 14	Nov 28, 14	Withholding Tax Rate (NRA or BUW) /Reporting Form							
Payment date		Mar 31, 14	Jun 30, 14	Sep 30, 14	Dec 31, 14	Individual holders				Entity holders			
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4	Uncertified (regardless of domicile)	W-9 certified	W-8BEN certified	Uncertified – U.S. indicia	W-9 certified – non exempt recipient	W-9 certified – exempt recipient	Uncertified – foreign indicia	W-8BEN certified
U.S.	Interest – non Portfolio, non bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0	28% BUW – 1099-INT	0% 1099-INT	30% or treaty NRA – 1042-S	28% BUW – 1099-INT	0% 1099-INT	0% No reporting	30% max. NRA – 1042-S	30% or treaty NRA – 1042-S
	Interest – Portfolio, bank deposit interest	\$0.0167	\$0.0169	\$0.0171	\$0.0171	28% BUW – 1099-INT	0% 1099-INT	0% 1042-S	28% BUW – 1099-INT	0% 1099-INT	0% No reporting	30% max. NRA - 1042-S	0% 1042-S
	Dividend	\$0.3421	\$0.0	\$0.0	\$0.0	28% BUW – 1099-DIV	0% 1099-DIV	30% or treaty NRA – 1042-S	28% BUW – 1099-DIV	0% 1099-DIV	0% No reporting	30% max. NRA – 1042-S	30% or treaty NRA – 1042-S
	Other income	\$0.0	\$0.0	\$0.0	\$0.0	28% BUW – 1099-MISC	0% 1099-MISC	30% or treaty NRA – 1042-S	28% BUW – 1099-MISC	0% 1099-MISC	0% No reporting	30% max. NRA – 1042-S	30% or treaty NRA – 1042-S
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting
Non-U.S.	Interest – non Portfolio, non bank deposit interest	\$0.0044	\$0.0045	\$0.0046	\$0.0044	28% BUW – 1099-INT	0% 1099-INT	0% No reporting	28% BUW – 1099-INT	1099-INT	0% No reporting	28% BUW – 1099-INT	0% No reporting
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0	28% BUW – 1099-INT	0% 1099-INT	0% No reporting	28% BUW – 1099-INT	1099-INT	0% No reporting	28% BUW – 1099-INT	0% No reporting
	Dividend	\$0.1755	\$0.5340	\$0.5014	\$0.5259	28% BUW – 1099-DIV	0% 1099-DIV	0% No reporting	28% BUW – 1099-DIV	1099-DIV	0% No reporting	28% BUW – 1099-DIV	0% No reporting
	Other income	\$0.0	\$0.0	\$0.0	\$0.0	28% BUW – 1099-MISC	0% 1099-MISC	0% No reporting	28% BUW – 1099-MISC	1099-MISC	0% No reporting	28% BUW – 1099-MISC	0% No reporting
	Return of capital	\$0.0	\$0.0	\$0.0376	\$0.0167	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting
	Other	(\$0.0587)	(\$0.0754)	(\$0.0807)	(\$0.0841)	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting	0% No reporting
Total		\$0.48	\$0.48	\$0.48	\$0.48								

³ The character composition of BIP's Distributions for Canadian tax purposes may be different than for U.S. withholding tax purposes. Some or all of BIP's distributions may be subject to Canadian withholding tax in addition to U.S. Non-Resident Withholding Tax and/or Back-Up Withholding Tax. For Canadian withholding tax information please see the schedule "Brookfield Infrastructure Partners L.P. ("BIP") Distribution Matrix for Canadian WHT Purposes" for the relevant period.