



<b>B #:</b>	0632-15
<b>Date:</b>	April 1, 2015
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	Tax Reporting Service
<b>Attention:</b>	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
<b>Subject:</b>	Important Tax Information Restaurant Brands International Limited Partnership CUSIP: 76090H103 Record Date: 03/03/15 Payable Date: 04/02/15

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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Non-Confidential



**Re: Restaurant Brands International Limited Partnership ("RBI LP")**  
**CUSIP #76090H1038**  
**Distribution date: April 2, 2015**  
**Qualified Notice Under IRS Treasury Regulation 1.1446-4**  
**Withholding Information**

**Date: March 31, 2015**

**This is intended to be a Qualified Notice under Treasury Regulation Section 1.1446-4**

In accordance with IRS regulation section 1.1446-4 this is a Qualified Notice with respect to the distribution of \$0.09 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on February 17, 2015 to be paid on April 2, 2015 to record holders as of March 3, 2015. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0057923 U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6

\$0.0000932 U.S. source dividends that have been subject to U.S. federal withholding tax pursuant to Treasury Regulations Section 1.1441-6

\$0.0321023 Foreign source income

\$0.0520122 Return of capital

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\$0.09 Total Distribution  
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Please note that none of the items listed above reflects effectively connected income (ECI). Please also note that the payments of U.S. source interest and dividends received by RBI LP and being distributed have already been subject to U.S. federal withholding tax pursuant to Treasury Regulation Sections 1.894-1(d)(1) and 1.1441-6(b)(2).