



<b>B #:</b>	1157-15
<b>Date:</b>	July 3, 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: 05/29/15 Payable Date: 07/03/15

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: July 3, 2015  
Qualified Notice Under IRS Treasury Regulation 1.1446-4  
Withholding Information**

**Date: July 1, 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 \$0.10 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on April 27, 2015 to be paid on July 3, 2015 to record holders as of May 29, 2015. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0047854	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.0952146	Foreign source income
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\$0.10	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 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).