



B #:	1719-15
Date:	September 28, 2015
To:	All Participants
Category:	Dividends
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Restaurant Brands International Limited Partnership CUSIP: 76090H103 Record Date: 08/28/15 Payable Date: 10/02/15

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.

Important Legal Information: *The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*
To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

Non-Confidential



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

Date: September 28, 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 \$0.12 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on April 27, 2015 to be paid on October 2, 2015 to record holders as of August 28, 2015. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0072224	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.1127776	Foreign source income

\$0.12	Total Distribution

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).