



Important Notice
The Depository Trust Company

B #:	16279-21
Date:	December 21, 2021
To:	All Participants
Category:	Distributions
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Landmark Infrastructure Partners LP Series C Preferred Unitholders CUSIP: 51508J405 Payable Date: 12/22/2021

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

December 17, 2021

RE: 2021 Tax Withholding Information

To Landmark Infrastructure Partners LP Series C Preferred Unitholders (Nasdaq: LMRKN)

On December 9, 2021, holders of common units of Landmark Infrastructure Partners LP (“Partnership” or “LMRK”) approved the merger of the Partnership into Digital LD MergerCo II LLC with the Partnership surviving and the subsequent merger of the Partnership into Digital LD MergerCo LLC with Digital LD MergerCo LLC surviving, as referenced by the press release and filing of Form 8-K dated December 9, 2021.

In connection with the closing of the transaction, this announcement serves as qualified notice in accordance with Section 1446 of the Internal Revenue Code (the “Code”) and U.S. Treasury Regulation §1.1446-4. For U.S. federal income tax purposes, the distribution of cash, to be paid on December 22, 2021 will be treated as a partnership distribution by LMRK. The per unit distribution components are as follows:

Series C Preferred Unit Distribution Components for LMRKN:

The cash per unit of U.S. \$25.55417 consists of the following components:

Long Term Capital Gain Attributable to Disposition of US Real Property (Note A)	\$ 0.41722
Long Term Capital Gain Attributable to Disposition of other than US Real Property	\$ 0.13695
Return of Capital	\$ 25.00000
Distribution Per Unit	\$ 25.55417

It is possible that a Series C Preferred unitholder’s allocable share of LMRK’s taxable income may differ from the distribution amounts reflected above.

Note A – This component of the distribution is Effectively Connected Income (“ECI”).

Regards,

DocuSigned by:
George Doyle

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George Doyle

Chief Financial Officer

Landmark Infrastructure Partners LP