



B #:	16239-21
Date:	December 9, 2021
To:	All Participants
Category:	Distributions
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Brookfield Infrastructure Partners L.P. CUSIP: G16252275 Record Date: 11/30/2021 Payable Date: 12/15/2021

The Depository Trust Company received the attached correspondence containing Tax Information. For information regarding which portion of the distribution will be treated as U.S. sourced and therefore subject to U.S. withholding, contact the issuer. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential

Brookfield

Brookfield Infrastructure Partners L.P.
 Series 14 Preferred Unit Distributions
 CUSIP: G16252275
 All amounts are in USD\$

2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	Dec 15, 2021
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.1875	\$0.3125	\$0.3125	\$0.3125
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.1875	\$0.3125	\$0.3125	\$0.3125

2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	Dec 15, 2021
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁴	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.1875	\$0.3125	\$0.3125	\$0.3125
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.1875	\$0.3125	\$0.3125	\$0.3125

¹⁴ Non-resident account withholding taxes

¹⁵ Not eligible for any Canadian domestic withholding tax exemption, however, the applicable rate of withholding tax may be applied by one of Canada’s tax treaties, where applicable.