



B #:	15145-21
Date:	May 7, 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: 02/26/2021 Payable Date: 03/15/2021

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

To: The Depository Trust & Clearing Corporation

Re: Brookfield Infrastructure Partners L.P.

CUSIP# G16252275

Date: March 8, 2021

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of USD \$0.1875 per unit declared by Brookfield Infrastructure Partners L.P. on February 3, 2021 to be paid on March 15, 2021 to record holders as of February 26, 2021. The distribution consists of the following components, in USD\$, for U.S. NRA withholding tax purposes. The character of the distribution for Canadian withholding tax purposes may be different. The breakdown of the distribution for Canadian withholding tax purposes is available on the partnership's website

	<u>USD\$ / Share</u>	
US Source dividend	\$	-
US Source interest	\$	-
Canadian Source dividend	\$	-
Canadian Source interest	\$	-
Bermuda Source dividend	\$	-
Bermuda Source interest	\$	0.1875
Return of capital	\$	-
Others	\$	-
		<hr/>
Total	\$	0.1875

None of the above items constitute effective connected income (ECI).

Should you have any questions, please contact me at (416) 359-8639.

Sincerely



Carl Ching
Brookfield Infrastructure Group