



Important Notice
The Depository Trust Company

B #:	14630-21
Date:	June 10, 2021
To:	All Participants
Category:	Distributions, Tax Relief
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief Country:</u> Canada <u>Security:</u> Brookfield Renewable Energy Partners L.P. <u>CUSIP:</u> G16258108 <u>Record Date:</u> 5/28/2021 <u>Payable Date:</u> 6/30/2021 <u>EDS Cutoff Date:</u> 6/23/2021 8:00 PM (ET)

Brookfield Renewable Partners L.P. (“Brookfield”) has declared a distribution of **USD \$0.30375** to unit holders of record at the close of business on May 28, 2021. This distribution is broken down into multiple classifications for Canadian tax withholding purposes as follows. Please see attachment provided by Brookfield for additional information:

- **\$0.2953** - Canadian source dividend - Subject to Canadian withholding tax.
 - CA ID: 126309022
- **\$0.00845** - Return of Capital – Not subject to Canadian withholding tax.
 - CA ID: 126919380
- **For more information about these rates, please refer to Brookfield’s Qualified Notice attached below.**

Participants can use DTC’s TaxReliefSM service over Corporate Actions Web (“CA Web”) to electronically certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfoSM respectively before electronically certifying their instructions over CA Web.

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..*

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Brookfield

Brookfield Renewable Partners L.P.

LP Units (TSX: BEP.UN; NYSE: BEP)

CUSIP: G16258108

All amounts in \$USD

2021 Distribution – Breakdown for Canadian Withholding Tax Purposes¹

Record date		Feb. 26, 2021	May 28, 2021
Payment date		Mar. 31, 2021	June 30, 2021
Sourcing	Type	Amount (\$US)	Amount (\$US)
Canadian	Interest – “non-arm’s length” ²	\$0.00001	\$0.00000
	Dividend	\$0.29161	\$0.29530
Total amount potentially subject to Canadian withholding tax		\$0.29162	\$0.29530
Return of Capital		\$0.01213	\$0.00845
Total Canadian Source		\$0.30375	\$0.30375
Non-Canadian Source (US, gross)		\$0.0	\$0.0
Non-Canadian Source (Bermuda, gross)		\$0.0	\$0.0
Total distribution		\$0.30375	\$0.30375

2021 Distribution – Breakdown for U.S. Withholding Tax Purposes¹

Record date		Feb. 26, 2021	May 28, 2021
Payment date		Mar. 31, 2021	June 30, 2021
Sourcing	Type	Amount (\$US)	Amount (\$US)
U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0
	Other income	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0
Non-U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.00001	\$0.00000
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0
	Dividend	\$0.29161	\$0.29530
	Return of capital	\$0.01213	\$0.00845
Total amount potentially subject to U.S. withholding tax		\$0.0	\$0.0
Total distributions		\$0.30375	\$0.30375

¹ This breakdown is for withholding tax purposes only. It is not a breakdown for Canadian or U.S. income tax purposes. For Canadian or U.S. income tax reporting, please refer to the relevant taxable income reporting slip.

² 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.

Note: If the payment date is not a business day, payment shall be made the following business day.

To: The Depository Trust & Clearing Corporation**Re:** Brookfield Renewable Partners L.P.

LP Units (NYSE: BEP; TSX: BEP.UN)

CUSIP#: G16258108

Date: June 4, 2021

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of US\$0.30375 per unit declared by Brookfield Renewable Partners L.P. on May 4, 2021 for payment on June 30, 2021 to unitholders of record as of May 28, 2021. The distribution consists of the following components for U.S. NRA and Back-up withholding tax purposes. The character of the distribution for Canadian withholding purposes may be different. The breakdown of the distribution for Canadian withholding tax purposes is available on the partnership's website.

	\$US per Unit
U.S. Source Dividend	\$ 0.00000
U.S. Source Return of Capital	\$ 0.00000
Canadian Source Interest (non-arm's length)	\$ 0.00000
Canadian Source Dividend	\$ 0.29530
Canadian Source Return of Capital	\$ 0.00845
Bermuda Source Distribution	\$ 0.00000
Total Distribution	\$ 0.30375

*None of the above items constitute Effectively Connected Income (ECI).

Should you have any questions, please contact Dave Burn at +1 (819) 561-2722 x2270 or Dave.Burn@brookfieldrenewable.com.



Douglas Christie

Managing Director, Taxation

Brookfield Renewable Group

Note: If the Record or Payment Date falls on a non-business day, it will be moved to the preceding business day