



Important Notice
The Depository Trust Company

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|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| B #: | 15429-21 |
| Date: | June 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: G16252267 Record Date: 05/31/2021 Payable Date: 06/15/2021 |

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 13 Preferred Unit Distributions
CUSIP: G16252267
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 | | |
|------------------------------------------------------------------------|-----------------------------------------------------|--------------------|--------------------|--|--|
| Payment date | | Mar 15, 2021 | Jun 15, 2021 | | |
| Sourcing | Type | USD\$ Amount in Q1 | USD\$ Amount in Q2 | | |
| U.S. | Interest – non-Portfolio, non-bank deposit interest | \$0.00 | \$0.00 | | |
| | Interest – Portfolio, bank deposit interest | \$0.00 | \$0.00 | | |
| | Dividend | \$0.00 | \$0.00 | | |
| | Other income | \$0.00 | \$0.00 | | |
| | Return of capital | \$0.00 | \$0.00 | | |
| | | | | | |
| Non-U.S. | Interest – non-Portfolio, non-bank deposit interest | \$0.3203125 | \$0.3203125 | | |
| | Interest – Portfolio, bank deposit interest | \$0.00 | \$0.00 | | |
| | Dividend | \$0.00 | \$0.00 | | |
| | Other income | \$0.00 | \$0.00 | | |
| | Return of capital | \$0.00 | \$0.00 | | |
| | Others | \$0.00 | \$0.00 | | |
| | | | | | |
| Total amount potentially subject to U.S. withholding tax ¹³ | | \$0.00 | \$0.00 | | |
| Total distributions | | \$0.3203125 | \$0.3203125 | | |

2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

| Record date | | Feb 26, 2021 | May 31, 2021 | | |
|--------------------------------------------------------------|---------------------------------------------|--------------------|--------------------|--|--|
| Payment date | | Mar 15, 2021 | Jun 15, 2021 | | |
| Sourcing | Type | USD\$ Amount in Q1 | USD\$ Amount in Q2 | | |
| Canadian | Interest – “non-arm’s length” ¹⁴ | \$0.00 | \$0.00 | | |
| | Dividend | \$0.00 | \$0.00 | | |
| | Return of capital | \$0.00 | \$0.00 | | |
| | | | | | |
| Non-Canadian | Income | \$0.00 | \$0.00 | | |
| | Return of capital | \$0.3203125 | \$0.3203125 | | |
| | Others | \$0.00 | \$0.00 | | |
| | | | | | |
| Total amount potentially subject to Canadian withholding tax | | \$0.00 | \$0.00 | | |
| Total distributions | | \$0.3203125 | \$0.3203125 | | |

¹³ Non-resident account withholding taxes

¹⁴ 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.

To: The Depository Trust & Clearing Corporation

Re: Brookfield Infrastructure Partners L.P.

CUSIP# G16252267

Date: June 7, 2021

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of USD \$0.3203125 per unit declared by Brookfield Infrastructure Partners L.P. on May 8, 2021 to be paid on June 15, 2021 to record holders as of May 31, 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 | \$ 0.3203125 |
| Return of capital | \$ - |
| Others | \$ - |
| Total | \$ 0.3203125 |

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