



B #:	15430-21
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: G16252275 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 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		
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	\$0.1875	\$0.3125		
	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		\$0.1875	\$0.3125		

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	\$0.1875	\$0.3125		
	Others	\$0.00	\$0.00		
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00		
Total distributions		\$0.1875	\$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.

To: The Depository Trust & Clearing Corporation

Re: Brookfield Infrastructure Partners L.P.

CUSIP# G16252275

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 \$0.1875 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	\$	0.3125
Return of capital	\$	-
Others	\$	-
Total	\$	0.3125

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