



Important Notice
The Depository Trust Company

B #:	15827-21
Date:	September 14, 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: 08/31/2021 Payable Date: 09/15/2021

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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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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Non-Confidential

Brookfield

Brookfield Infrastructure Group
181 Bay Street, Suite 300
Toronto, ON M5J 2T3

To: The Depository Trust & Clearing Corporation

Re: Brookfield Infrastructure Partners L.P.

CUSIP# G16252267

Date: September 9, 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 August 5, 2021 to be paid on September 15, 2021 to record holders as of August 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	\$ -
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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

To: The Depository Trust & Clearing Corporation

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	Aug 31, 2021	
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.00	\$0.00	\$0.00	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.3203125	\$0.3203125	\$0.3203125	
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Other income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to U.S. withholding tax ¹³		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.3203125	\$0.3203125	\$0.3203125	

2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	
Canadian	Interest – “non-arm’s length” ¹⁴	\$0.00	\$0.00	\$0.00	
	Dividend	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.00	\$0.00	\$0.00	
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	
	Return of capital	\$0.3203125	\$0.3203125	\$0.3203125	
	Others	\$0.00	\$0.00	\$0.00	
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	
Total distributions		\$0.3203125	\$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.