



Important Notice
The Depository Trust Company

B #:	15506-21
Date:	September 15, 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 Partners L.P. Series 17 Preferred LP Units <u>CUSIP:</u> G16258231 <u>Record Date:</u> 10/15/2021 <u>Payable Date:</u> 11/1/2021

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.

***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.*

Brookfield

Brookfield Renewable Partners L.P.

Preferred LP Units, Series 17 (NYSE: BEP.PR.A)

CUSIP: G16258231

All amounts in \$USD

2021 Distribution – Breakdown for Canadian Withholding Tax Purposes¹³

Record date		April 15, 2021	July 15, 2021	Oct. 15, 2021
Payment date		April 30, 2021	July 31, 2021	Nov. 1, 2021
Sourcing	Type	Amount (\$USD)	Amount (\$USD)	Amount (\$USD)
Canadian	Interest – “non-arm’s length” ¹⁴	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.0	\$0.0	\$0.0
Return of Capital		\$0.328125	\$0.328125	\$0.328125
Total Canadian Source		\$0.328125	\$0.328125	\$0.328125
Non-Canadian Source (Bermuda, gross)		\$0.0	\$0.0	\$0.0
Total distribution		\$0.328125	\$0.328125	\$0.328125

2021 Distribution – Breakdown for U.S. Withholding Tax Purposes¹⁵

Record date		April 15, 2021	July 15, 2021	Oct. 15, 2021
Payment date		April 30, 2021	July 31, 2021	Nov. 1, 2021
Sourcing	Type	Amount (\$USD)	Amount (\$USD)	Amount (\$USD)
U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0
Non-U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.328125	\$0.328125	\$0.328125
Total amount potentially subject to U.S. withholding tax		\$0.0	\$0.0	\$0.0
Total distributions		\$0.328125	\$0.328125	\$0.328125

¹³ 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.

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.

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.

Series 17 Preferred LP Units (NYSE: BEP.PR.A)

CUSIP#: G16258231

Date: September 3, 2021

In accordance with IRS regulation section 1.1446-4 this is a **Qualified Notice** with respect to the distribution of US\$0.328125 per unit declared by Brookfield Renewable Partners L.P. on August 5, 2021 for payment on November 1, 2021 to unitholders of record as of October 15, 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	\$ 0.0000
U.S. Source Return of Capital	\$ 0.0000
Canadian Source Interest (non-arm's length)	\$ 0.0000
Canadian Source Dividend	\$ 0.0000
Canadian Source Return of Capital	\$ 0.328125
Bermuda Source Distribution	\$ 0.0000
Total Distribution	\$ 0.328125

*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