



B #:	16312-22
Date:	January 3, 2022
To:	All Participants
Category:	Distributions
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Restaurant Brands International Limited Partnership (“RBI LP”) CUSIP: 76090H103 Record Date: 12/21/2021 Payable Date: 01/05/2022

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential



**Re: Restaurant Brands International Limited Partnership (“RBI LP”)
CUSIP #76090H1038
Distribution date: January 5th, 2022
Qualified Notice under IRS Treasury Regulation 1.1446-4
Withholding Information**

Date: January 5th, 2022

This is intended to be a Qualified Notice under Treasury Regulation Section 1.1446-4

In accordance with IRS regulation section 1.1446-4, this is a Qualified Notice with respect to the distribution of \$0.53 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on October 25th, 2021 to be paid on January 5th, 2022 to record holders as of December 21st, 2021. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0542214	U.S. source dividends that have been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.0514686	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.4243100	Foreign source income

\$0.53	Total Distribution

Please note that none of the items listed above reflect effectively connected income (ECI). Please also note that the payments of U.S. source dividends and interest received by RBI LP and being distributed have already been subject to U.S. federal withholding tax pursuant to Treasury Regulation Sections 1.894-1(d)(1) and 1.1441-6(b)(2).