



<b>B #:</b>	17661-22
<b>Date:</b>	December 6, 2022
<b>To:</b>	All Participants
<b>Category:</b>	Distributions, Tax Relief
<b>From:</b>	International Services
<b>Attention:</b>	Operations, Reorg & Dividend Managers, Partners & Cashiers
<b>Subject:</b>	<b>****Revised Notice-Updated treasury regulations sections****</b> <b>Tax Relief Country:</b> Canada <b>Security:</b> Brookfield Renewable Partners L.P. Series 17 Preferred LP Units <b>CUSIP:</b> G16258231 <b>Record Date:</b> 01/13/2023 <b>Payable Date:</b> 01/31/2023

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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## Brookfield Renewable Partners L.P.

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

CUSIP: G16258231

All amounts in \$USD

### 2022 Distribution – Breakdown for Canadian Withholding Tax Purposes<sup>11</sup>

Record date		Apr 14, 2022	Jul 15, 2022	Oct 14, 2022	Jan 13, 2023
Payment date		May 2, 2022	Aug 2, 2022	Oct 31, 2022	Jan 31, 2023
Sourcing	Type	Amount (\$USD)	Amount (\$USD)	Amount (\$USD)	Amount (\$USD)
Canadian	Interest – “non-arm’s length” <sup>12</sup>	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.0	\$0.0	\$0.0	\$0.0
Return of Capital		\$0.328125	\$0.328125	\$0.328125	\$0.0
Total Canadian Source		\$0.328125	\$0.328125	\$0.328125	\$0.0
Non-Canadian Source (Bermuda, gross)		\$0.0	\$0.0	\$0.0	\$0.328125
Total distribution		\$0.328125	\$0.328125	\$0.328125	\$0.328125

### 2022 Distribution – Breakdown for U.S. Withholding Tax Purposes<sup>12</sup>

Record date		Apr 14, 2022	Jul 15, 2022	Oct 14, 2022	Jan 13, 2023
Payment date		May 2, 2022	Aug 2, 2022	Oct 31, 2022	Jan 31, 2023
Sourcing	Type	Amount (\$USD)	Amount (\$USD)	Amount (\$USD)	Amount (\$USD)
U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.328125
	Return of capital	\$0.328125	\$0.328125	\$0.328125	\$0.0
Total amount potentially subject to U.S. withholding tax		\$0.0	\$0.0	\$0.0	\$0.0
Total distributions		\$0.328125	\$0.328125	\$0.328125	\$0.328125

<sup>11</sup> 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.

<sup>12</sup> 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:** November 18, 2022

In accordance with Treasury Regulations Sections 1.1446-4(b) and 1.1446(f)-4(b)(3)(iii), this is a qualified notice (the "Notice") with respect to i.) the distribution of US\$0.328125 per unit declared by Brookfield Renewable Partners L.P. ("BEP") on November 4, 2022 to be paid on January 31, 2023 to record holders as of January 13, 2023 and ii.) the transfers of interest in BEP units during the tax year.

The distribution consists of the following components, in US\$, 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.

	<b>\$US per Unit</b>
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	\$ 0.0000
Bermuda Source Distribution	\$ 0.328125
<b>Total Distribution</b>	<b>\$ 0.328125</b>

None of the above items constitute Effectively Connected Income (ECI).

As of the date of this Notice (the "PTP Designated Date"), the "10-Percent Exception" under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of BEP units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BEP units during the applicable period.

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