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| <b>B #:</b>       | 17747-22  |
| <b>Date:</b>      | December 8, 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><u>Tax Relief Country:</u></b> Canada<br><b><u>Security:</u></b> Brookfield Infrastructure Partners L.P.<br><b><u>CUSIP:</u></b> G16252101<br><b><u>Record Date:</u></b> 11/30/2022<br><b><u>Payable Date:</u></b> 12/30/2022<br><b><u>CA Web Instruction Cutoff Date:</u></b> 12/22/2022 8:00 PM (ET) |

Brookfield Infrastructure Partners L.P. (“Brookfield”) has declared a distribution of **USD \$0.36** to unit holders of record at the close of business on November 30, 2022. This distribution is broken down into multiple classifications for Canadian tax withholding purposes as follows. Please see attachment provided by Brookfield for additional information:

- **\$ 0.0172** Canadian Source Non-Arm’s Length Interest - subject to Canadian withholding tax (See below for TaxRelief<sup>SM</sup> requirements and the specific CA Web instruction process). **CA ID: 135600083**
- **\$ 0.0149** U.S. Source Interest - not subject to Canadian withholding tax. **CA ID: 135600080**
- **\$0.0495** U.S. Source Dividend - not subject to Canadian withholding tax. **CA ID: 135600081**
- **\$0.2784** Remaining amount of Distribution - not subject to Canadian withholding tax. **CA ID: 135600098**

Participants can use DTC TaxRelief<sup>TM</sup> service over Corporate Actions Web (“CA Web”) to electronically certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult TaxInfo<sup>SM</sup> respectively before electronically certifying their Instructions over the CA Web.

## **Non-Arm's Length**

Only the following beneficial owners are eligible for the exempt 0% rate on the **non-arm's length interest**:

1. U.S. Residents as defined in Canadian TaxInfo
2. Eligible Canadian Residents as defined in Canadian TaxInfo

All other holders should elect at the unfavorable rate of 25%.

**Unfavorable Rate:** You may elect to receive the non-arm's length interest at a rate of \$ 0.0129 per unit this amount represents **less the 25%** Canadian non-resident withholding tax.

**Exempt 0% tax:** You may elect to receive the non-arm's length interest at a rate of \$ 0.0172 per unit **less 0% tax (tax exempt)**.

***By electing the Exempt 0% tax rate the Participant of DTC agrees to the Legal Conditions for the Use of DTC EDS/TaxReliefsm section of Canadian TaxInfo.***

### **U.S. Residents – Please refer to Canadian TaxInfo for a complete definition**

For Canadian tax purposes, treaty benefits are only available to residents of the U.S. as defined in the Canada – U.S. Treaty. In general, a U.S. resident includes any person who, under U.S. domestic tax law, is subject to income tax in the United States by reason of domicile, residence, place of management, place of incorporation or any other similar criteria. Canada – U.S. Treaty benefits are available to an estate or trust, only to the extent that the income derived by such estate or trust is subject to income tax in the United States either in its own right or that of its beneficiaries. In some circumstances, a U.S. resident may not be entitled to claim treaty benefits by virtue of the application of the Limitation on Benefits (LOB) article in the Canada – U.S. Treaty. Refer to Limitation on Benefits for more information.

**"Eligible Canadian Residents" are defined as follows for DTC purposes:**

a) Beneficial owners of securities maintained in the DTC account of a "registered Canadian Participant" where a "registered Canadian Participant" is (a) a DTC Participant or (b) a downstream financial intermediary holding securities in the account of a DTC Participant; which has directed the required Memorandum of Understanding to Canada Revenue Agency and has received a valid CRA identification number from the CRA, without regard to the residence of the beneficial owners of those securities.

b) Registered Canadian pension plans that have valid CRA identification numbers issued by the Canada Revenue Agency.

c) Canadian charities that are listed on the CRA website and for whom the charity status on that site indicates "registered". This listing should be checked prior to every dividend payment.

**THE DIVIDEND POSITION AND ALLOCATION HISTORY ON THE ALLOCATION TAB VIA "CA WEB", SHOULD BE USED TO CONFIRM YOUR RECORD DATE POSITION HISTORY.**

**Participants making an instruction at the exempt rate for holders whom meet these requirements will be prompted to enter a Tax Exempt Control number which, for non-arm's length interest distributions only, should be entered as 999999.**

All other holders should elect at the unfavorable rate of 25%.

**By electing the Exempt 0% tax rate the Participant of DTC agrees to the Legal Conditions for the Use of DTC CA WEB TaxReliefs section of Canadian TaxInfo.**

#### **U.S. Residents – Please refer to Canadian TaxInfo for a complete definition**

For Canadian tax purposes, treaty benefits are only available to residents of the U.S. as defined in the Canada – U.S. Treaty. In general, a U.S. resident includes any person who, under U.S. domestic tax law, is subject to income tax in the United States by reason of domicile, residence, place of management, place of incorporation or any other similar criteria. Canada – U.S. Treaty benefits are available to an estate or trust, only to the extent that the income derived by such estate or trust is subject to income tax in the United States either in its own right or that of its beneficiaries. In some circumstances, a U.S. resident may not be entitled to claim treaty benefits by virtue of the application of the Limitation on Benefits (LOB) article in the Canada – U.S. Treaty. Refer to Limitation on Benefits for more information.

#### **Eligible Canadian Residents**

"Eligible Canadian Residents" are defined as follows for DTC purposes:

- a. Beneficial owners of securities maintained in the DTC account of a "registered Canadian Participant" where a "registered Canadian Participant" is (a) a DTC Participant or (b) a downstream financial intermediary holding securities in the account of a DTC Participant; which has directed the required Memorandum of Understanding to Canada Revenue Agency and has received a valid CRA identification number from the CRA, without regard to the residence of the beneficial owners of those securities, or,
- b. Registered Canadian pension plans and Canadian registered charities that have valid CRA identification numbers issued by the Canada Revenue Agency.

#### **THE DIVIDEND POSITION AND ALLOCATION HISTORY ON THE ALLOCATION "TAB VIA CA WEB", SHOULD BE USED TO CONFIRM YOUR RECORD DATE POSITION HISTORY.**

Participants not responding to the above option by 8:00 P.M New York time on **12/22/2022**, will receive the non-arm's length interest payment at the unfavorable rate (less 25% Canadian non-resident tax withholding – default option). If there are any questions regarding this Important Notice or the processing of related instructions via CA WEB, participants should contact DTCC's Customer Service Center at (888) 382-2721.

**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 Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

**All amounts are in US\$**

## 2022 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in US\$

| Record date   |   | Feb 28, 2022      | May 31, 2022      | Aug 31, 2022      | Nov 30, 2022      |
|---|---|-------------------|-------------------|-------------------|-------------------|
| Payment date  |   | Mar 31, 2022      | Jun 30, 2022      | Sep 29, 2022      | Dec 30, 2022      |
| Sourcing  | Type  | US\$ Amount in Q1 | US\$ Amount in Q2 | US\$ Amount in Q3 | US\$ Amount in Q4 |
| U.S.  | Interest – non-Portfolio, non-bank deposit interest | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|   | Interest – Portfolio, bank deposit interest         | \$0.0269          | \$0.0223          | \$0.0149          | \$0.0149          |
|   | Dividend  | \$0.0203          | \$0.1116          | \$0.00            | \$0.0495          |
|   | Other income  | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|   | Return of capital                                   | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|   |   |                   |                   |                   |                   |
| Non-U.S.  | Interest – non-Portfolio, non-bank deposit interest | \$0.0313          | \$0.0304          | \$0.0183          | \$0.0178          |
|   | Interest – Portfolio, bank deposit interest         | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|   | Dividend  | \$0.4615          | \$0.3757          | \$0.3268          | \$0.2778          |
|   | Other income  | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|   | Return of capital                                   | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|   | Others  | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Total amount potentially subject to U.S. withholding tax <sup>1</sup> |   | \$0.0472          | \$0.1339          | \$0.0149          | \$0.0644          |
| Total distributions   |   | \$0.5400          | \$0.5400          | \$0.3600          | \$0.3600          |

## 2022 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in US\$

| Record date  |  | Feb 28, 2022      | May 31, 2022      | Aug 31, 2022      | Nov 30, 2022      |
|--|--|-------------------|-------------------|-------------------|-------------------|
| Payment date   |  | Mar 31, 2022      | Jun 30, 2022      | Sep 29, 2022      | Dec 30, 2022      |
| Sourcing   | US\$ Amount in Q1                          | US\$ Amount in Q1 | US\$ Amount in Q2 | US\$ Amount in Q3 | US\$ Amount in Q4 |
| Canadian   | Interest – “non-arm’s length” <sup>2</sup> | \$0.0284          | \$0.0292          | \$0.0176          | \$0.0172          |
|  | Dividend                                   | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|  | Return of capital                          | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
|  |  |                   |                   |                   |                   |
| Non-Canadian   | Income                                     | \$0.5116          | \$0.5108          | \$0.3424          | \$0.2116          |
|  | Return of capital                          | \$0.00            | \$0.00            | \$0.00            | \$0.1312          |
|  | Others                                     | \$0.00            | \$0.00            | \$0.00            | \$0.00            |
| Total amount potentially subject to Canadian withholding tax |  | \$0.0284          | \$0.0292          | \$0.0176          | \$0.0172          |
| Total distributions  |  | \$0.5400          | \$0.5400          | \$0.3600          | \$0.3600          |

<sup>1</sup> Non-resident account withholding taxes

<sup>2</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.

To: The Depository Trust & Clearing Corporation

Re: Brookfield Infrastructure Partners L.P.

CUSIP# G16252101

Date: December 7, 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\$0.360 per unit declared by Brookfield Infrastructure Partners L.P. ("BIP") on November 2, 2022 to be paid on December 30, 2022 to record holders as of November 30, 2022 and ii.) the transfers of interest in BIP 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.

|                          | <u>US\$ / Share</u> |        |
|--------------------------|---------------------|--------|
| US Source dividend       | \$                  | 0.0495 |
| US Source interest       | \$                  | 0.0149 |
| Canadian Source dividend | \$                  | -      |
| Canadian Source interest | \$                  | 0.0178 |
| Bermuda Source dividend  | \$                  | 0.2778 |
| Bermuda Source interest  | \$                  | -      |
| Return of capital        | \$                  | -      |
| Others                   | \$                  | -      |
|                          |                     | <hr/>  |
| Total                    | \$                  | 0.3600 |

None of the above items constitute effective 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 BIP units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BIP units during the applicable period.

Should you have any questions, please contact me at (416) 359-8639.

Sincerely,



Carl Ching  
Brookfield Infrastructure Group