



Important Notice
The Depository Trust Company

B #:	20546-24
Date:	December 12, 2024
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	<u>Tax Relief</u> – Country: Canada <u>Security:</u> Brookfield Infrastructure Partners L.P. <u>CUSIP:</u> G16252101 <u>Record Date:</u> 11/29/2024 <u>Payable Date:</u> 12/31/2024 <u>CA Web Instruction Cutoff Date:</u> 12/23/2024 8:00 PM (ET)

Brookfield Infrastructure Partners L.P. (“Brookfield”) has declared a distribution of **USD \$0.405** to unit holders of record at the close of business on November 29, 2024. This distribution is broken down into multiple classifications for Canadian tax withholding purposes as follows. Please see attachment provided by Brookfield for additional information:

- **\$0.0107 Non-Arm’s Length Interest** - subject to Canadian withholding tax (See below for TaxReliefSM requirements and the specific CA Web instruction process). **CA ID: 147428734**
- **\$0.1464 Canadian Source Dividend** - subject to Canadian withholding tax (See below for TaxReliefSM requirements and the specific CA Web instruction process). **CA ID: 146689264**
- **\$0.0021 U.S. Source Interest** - not subject to Canadian withholding tax. **CA ID: 147428738**
- **\$0.1521 U.S. Source Dividend** - not subject to Canadian withholding tax. **CA ID: 147428740**
- **\$0.0189 Return of Capital** - not subject to Canadian withholding tax. **CA ID: 147428741**
- **\$0.0748 Remaining Amount of Distribution** - not subject to Canadian withholding tax. **CA ID: 147428743**

Participants can use DTC TaxReliefTM 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 TaxInfoSM respectively before electronically certifying their Instructions over the CA Web.

DTCC offers enhanced access to all important notices via a Web-based subscription service. The notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit http://www.dtcc.com/subscription_form.php.

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 \$ 0.008025 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 \$0.01070 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 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

"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 **12/23/2024**, 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\$

2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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	\$0.0102	\$0.0021	\$0.0079	\$0.0021
	Dividend	\$0.0138	\$0.00	\$0.0848	\$0.1521
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.0189
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0046	\$0.0040	\$0.0052	\$0.0111
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.3764	\$0.3989	\$0.3071	\$0.2208
	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 ¹		\$0.0240	\$0.0021	\$0.0927	\$0.1542
Total distributions		\$0.4050	\$0.4050	\$0.4050	\$0.4050

2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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” ²	\$0.0039	\$0.0038	\$0.0050	\$0.0107
	Dividend	\$0.0966	\$0.00	\$0.2925	\$0.1464
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.3045	\$0.4012	\$0.0845	\$0.0683
	Return of capital	\$0.00	\$0.00	\$0.0230	\$0.1796
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.1005	\$0.0038	\$0.2975	\$0.1571
Total distributions		\$0.4050	\$0.4050	\$0.4050	\$0.4050

¹ Non-resident account withholding taxes

² 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.

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Regular
CUSIP #: G16252101
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/29/2024

Payable Date: 12/31/2024

Per Unit Amount: \$0.40500

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Portfolio exception interest	01	\$0.0021
US sourced dividend	06	\$0.1521
Return of capital	37	\$0.0189
Non-US sourced dividend	08	\$0.2208
Non-US sourced interest	04	\$0.0111
Distribution per share		\$0.4050
Footnotes:		
None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date¹: 12/10/2024

¹ Date the notice is posted to PTP's website per 1.1446-4(b)(4)