



**Important Notice**  
The Depository Trust Company

|                   |                                                                                                                                                                                                                                                                                                             |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>B #:</b>       | 20526-24                                                                                                                                                                                                                                                                                                    |
| <b>Date:</b>      | September 11, 2024                                                                                                                                                                                                                                                                                          |
| <b>To:</b>        | All Participants                                                                                                                                                                                                                                                                                            |
| <b>Category:</b>  | Tax Relief, Distributions                                                                                                                                                                                                                                                                                   |
| <b>From:</b>      | International Services                                                                                                                                                                                                                                                                                      |
| <b>Attention:</b> | Operations, Reorg & Dividend Managers, Partners & Cashiers                                                                                                                                                                                                                                                  |
| <b>Subject:</b>   | <b><u>Tax Relief</u></b> – Country: 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> 08/30/2024<br><b><u>Payable Date:</u></b> 09/27/2024<br><b><u>CA Web Instruction Cutoff Date:</u></b> 09/20/2024 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 August 30, 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:

- **\$0.0050** 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: 145687824**
- **\$0.2925** Canadian Source Dividend - subject to Canadian withholding tax (See below for TaxRelief<sup>SM</sup> requirements and the specific CA Web instruction process). **CA ID: 145099646**
- **\$0.0079** U.S. Source Interest - not subject to Canadian withholding tax. **CA ID: 145687826**
- **\$0.0848** U.S. Source Dividend - not subject to Canadian withholding tax. **CA ID: 145687825**
- **\$0.0148** Remaining amount of Distribution - not subject to Canadian withholding tax. **CA ID: 145687827**

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.

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](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 \$ 0.003750 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 \$ 0.0050 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/TaxRelief<sup>SM</sup> 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 TaxRelief<sup>SM</sup> 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 **09/20/2024**, 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      |  |
|-----------------------------------------------------------------------|-----------------------------------------------------|-------------------|-------------------|-------------------|--|
| Payment date                                                          |                                                     | Mar 28, 2024      | June 28, 2024     | Sep 27, 2024      |  |
| Sourcing                                                              | Type                                                | US\$ Amount in Q1 | US\$ Amount in Q2 | US\$ Amount in Q3 |  |
| U.S.                                                                  | Interest – non-Portfolio, non-bank deposit interest | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       | Interest – Portfolio, bank deposit interest         | \$0.0102          | \$0.0021          | \$0.0079          |  |
|                                                                       | Dividend                                            | \$0.0138          | \$0.00            | \$0.0848          |  |
|                                                                       | Other income                                        | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       | Return of capital                                   | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       |                                                     |                   |                   |                   |  |
| Non-U.S.                                                              | Interest – non-Portfolio, non-bank deposit interest | \$0.0046          | \$0.0040          | \$0.0052          |  |
|                                                                       | Interest – Portfolio, bank deposit interest         | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       | Dividend                                            | \$0.3764          | \$0.3989          | \$0.3071          |  |
|                                                                       | Other income                                        | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       | Return of capital                                   | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       | Others                                              | \$0.00            | \$0.00            | \$0.00            |  |
|                                                                       |                                                     |                   |                   |                   |  |
| Total amount potentially subject to U.S. withholding tax <sup>1</sup> |                                                     | \$0.0240          | \$0.0021          | \$0.0927          |  |
| Total distributions                                                   |                                                     | \$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      |  |
|--------------------------------------------------------------|--------------------------------------------|-------------------|-------------------|-------------------|--|
| Payment date                                                 |                                            | Mar 28, 2024      | June 28, 2024     | Sep 27, 2024      |  |
| Sourcing                                                     | US\$ Amount in Q1                          | US\$ Amount in Q1 | US\$ Amount in Q2 | US\$ Amount in Q3 |  |
| Canadian                                                     | Interest – “non-arm’s length” <sup>2</sup> | \$0.0039          | \$0.0038          | \$0.0050          |  |
|                                                              | Dividend                                   | \$0.0966          | \$0.00            | \$0.2925          |  |
|                                                              | Return of capital                          | \$0.00            | \$0.00            | \$0.00            |  |
|                                                              |                                            |                   |                   |                   |  |
| Non-Canadian                                                 | Income                                     | \$0.3045          | \$0.4012          | \$0.0845          |  |
|                                                              | Return of capital                          | \$0.00            | \$0.00            | \$0.0230          |  |
|                                                              | Others                                     | \$0.00            | \$0.00            | \$0.00            |  |
|                                                              |                                            |                   |                   |                   |  |
| Total amount potentially subject to Canadian withholding tax |                                            | \$0.1005          | \$0.0038          | \$0.2975          |  |
| Total distributions                                          |                                            | \$0.4050          | \$0.4050          | \$0.4050          |  |

<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.

# 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:** 8/30/2024

**Payable Date:** 9/27/2024

**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

| <b>Income Description</b>                                              | <b>IRS Income Code (per 1042-S Instructions) *</b> | <b>Amount</b>   |
|------------------------------------------------------------------------|----------------------------------------------------|-----------------|
| Portfolio exception interest                                           | 01                                                 | \$0.0079        |
| US sourced dividend                                                    | 06                                                 | \$0.0848        |
| Non-US sourced dividend                                                | 08                                                 | \$0.3071        |
| Non-US sourced interest                                                | 04                                                 | \$0.0052        |
| <b>Distribution per share</b>                                          |                                                    | <b>\$0.4050</b> |
| 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 Date<sup>1</sup>: 9/10/2024

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