



Important Notice
The Depository Trust Company

B #:	16849-22
Date:	May 2, 2022
To:	All Participants
Category:	Distributions
From:	Tax Reporting Service
Attention:	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
Subject:	Important Tax Information Fortress Transportation and Infrastructure Investors LLC CUSIP: 34960P101 Record Date: 05/13/2022 Payable Date: 05/24/2022

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



Via Email

April 28, 2022

To: Depository Trust & Clearing Corporation
American Stock Transfer & Trust Company
Wall Street Concepts

From: Fortress Transportation and Infrastructure Investors LLC (NASDAQ: FTAI)
CUSIP: 34960P101
Ken Gershenfeld, MD, FIG Tax Director
Nadeem Harb, SVP, FTAI Tax Director
Wan Lin, VP – Tax

Re: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4
Dividend Declaration Date: April 28, 2022
Record Date: May 13, 2022
Payment Date: May 24, 2022
Distribution Per Unit: \$0.3300

Withholding Information

This announcement is intended to be a qualified notice as provided in the Internal Revenue Code (the “Code”) and the Regulations thereunder. For U.S. federal income tax purposes, the dividend declared in April 2022 will be treated as a partnership distribution. The per share distribution components are as follows:

<u>Common Distribution Components</u>	
U.S. Portfolio Interest Income ⁽¹⁾	\$0.00605
U.S. Dividend Income ⁽²⁾	\$0.14619
Income Not from U.S. Sources ⁽³⁾	\$0.17776
U.S. Long Term Capital Gain ⁽⁴⁾	\$0.00000
Distribution Per Share	\$0.33000

(1) Eligible for the U.S. portfolio interest exemption for any holder not considered a 10-percent shareholder under §871(h)(3)(B) of the Code.

(2) This income is subject to withholding under §1441 or §1442 of the Code.

(3) This income is not subject to withholding under §1441, §1442 or §1446 of the Code.

(4) U.S. Long Term Capital Gain attributable to the sale of a United States Real Property Holding Corporation. As a result, the gain will be treated as income that is effectively connected with a U.S. trade or business and be subject to withholding.