



Important Notice
The Depository Trust Company

B #:	14206-20
Date:	November 2, 2020
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 (NYSE: FTAI PR B) CUSIP: 34960P309 Record Date: 12/01/20 Payable Date: 12/15/20

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

October 29, 2020

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

From: Fortress Transportation and Infrastructure Investors LLC (NYSE: FTAI PR B)
CUSIP: 34960P309
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: October 29, 2020
Record Date: December 1, 2020
Payment Date: December 15, 2020
Distribution Per Unit: \$0.50000

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, Series B Preferred dividend declared in October 2020 will be treated as guaranteed payments. The per share distribution components are as follows:

<u>Series A Preferred Distribution Components</u>	
<u>Guaranteed Payments ⁽¹⁾</u>	<u>\$0.50000</u>
Distribution Per Share	\$0.50000

(1) Brokers and nominees should treat this income as subject to withholding under §1441 or §1442 of the Code.