

# Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

## 2015 Distribution – Breakdown for U.S. Withholding Tax Purpose

### Amount in US\$

| Record date   |   | Feb 27, 2015         | May 29, 2015         | Aug 31, 2015         | Nov 30, 2015         |
|---|---|----------------------|----------------------|----------------------|----------------------|
| Payment date  |   | Mar 31, 2015         | Jun 30, 2015         | Sept 30, 2015        | Dec 31, 2015         |
| Sourcing  | Type  | US\$ Amount<br>In Q1 | US\$ Amount<br>In Q2 | US\$ Amount<br>In Q3 | US\$ Amount<br>In Q4 |
| U.S.  | Interest – non Portfolio, non-bank deposit interest | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|   | Interest – Portfolio, bank deposit interest         | \$0.0140             | \$0.0148             | \$0.0136             | \$0.0201             |
|   | Dividend  | \$0.008              | \$0.0                | \$0.0045             | \$0.0059             |
|   | Other income  | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|   | Return of capital                                   | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|   |   |                      |                      |                      |                      |
| Non-U.S.  | Interest – non Portfolio, non-bank deposit interest | \$0.0079             | \$0.0456             | \$0.0535             | \$0.0060             |
|   | Interest – Portfolio, bank deposit interest         | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|   | Dividend  | \$0.6852             | \$0.5801             | \$0.5599             | \$0.4186             |
|   | Other income  | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|   | Return of capital                                   | \$0.021              | \$0.0048             | \$0.0                | \$0.1627             |
|   | Others  | (\$0.2061)           | (\$0.1153)           | (\$0.1015)           | (\$0.0833)           |
|   |   |                      |                      |                      |                      |
| Total amount potentially subject to U.S. withholding tax <sup>1</sup> |   | \$0.7151             | \$0.6405             | \$0.6315             | \$0.4506             |
| Total distributions   |   | \$0.53               | \$0.53               | \$0.53               | \$0.53               |

## 2015 Distribution – Breakdown for Canadian Withholding Tax Purpose

### Amount in US\$

| Record date  |  | Feb 27, 2015         | May 29, 2015         | Aug 31, 2015         | Nov 30, 2015         |
|--|--|----------------------|----------------------|----------------------|----------------------|
| Payment date   |  | Mar 31, 2015         | Jun 30, 2015         | Sept 30, 2015        | Dec 31, 2015         |
| Sourcing   | Type                                       | US\$ Amount<br>In Q1 | US\$ Amount<br>In Q2 | US\$ Amount<br>In Q3 | US\$ Amount<br>In Q4 |
| Canadian   | Interest – “non-arm’s length” <sup>2</sup> | \$0.0079             | \$0.0054             | \$0.0060             | \$0.0060             |
|  | Dividend                                   | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|  | Return of capital                          | \$0.0                | \$0.0                | \$0.0                | \$0.0                |
|  |  |                      |                      |                      |                      |
| Non-Canadian   | Income                                     | \$0.1530             | \$0.1915             | \$0.5228             | \$0.4393             |
|  | Return of capital                          | \$0.4826             | \$0.4383             | \$0.0949             | \$0.1607             |
|  | Others                                     | (\$0.1135)           | (\$0.1052)           | (\$0.0937)           | (\$0.0760)           |
|  |  |                      |                      |                      |                      |
| Total amount potentially subject to Canadian withholding tax |  | \$0.0079             | \$0.0054             | \$0.0060             | \$0.0060             |
| Total distributions  |  | \$0.53               | \$0.53               | \$0.53               | \$0.53               |

<sup>1</sup> Includes both non-resident account and back-up 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

Brookfield Infrastructure Partners L.P.  
 Series 1 Preferred Units Distributions  
 CUSIP: G16252127  
 All amounts are in CDN\$

## 2015 Distribution – Breakdown for U.S. Withholding Tax Purpose

### Amount in CDN\$

| Record date   |   | May 29, 2015          | Aug 31, 2015          | Nov 30, 2015          |
|---|---|-----------------------|-----------------------|-----------------------|
| Payment date  |   | Jun 30, 2015          | Sept 30, 2015         | Dec 31, 2015          |
| Sourcing  | Type  | CDN\$ Amount<br>In Q2 | CDN\$ Amount<br>In Q3 | CDN\$ Amount<br>In Q4 |
| U.S.  | Interest – non Portfolio, non-bank deposit interest | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Interest – Portfolio, bank deposit interest         | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Dividend  | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Other income  | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Return of capital                                   | \$0.0                 | \$0.0                 | \$0.0                 |
|   |   |                       |                       |                       |
| Non-U.S.  | Interest – non Portfolio, non-bank deposit interest | \$0.3390              | \$0.28125             | \$0.28125             |
|   | Interest – Portfolio, bank deposit interest         | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Dividend  | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Other income  | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Return of capital                                   | \$0.0                 | \$0.0                 | \$0.0                 |
|   | Others  | \$0.0                 | \$0.0                 | \$0.0                 |
| Total amount potentially subject to U.S. withholding tax <sup>3</sup> |   | \$0.3390              | \$0.28125             | \$0.28125             |
| Total distributions   |   | \$0.3390 <sup>4</sup> | \$0.28125             | \$0.28125             |

## 2015 Distribution – Breakdown for Canadian Withholding Tax Purpose

### Amount in CDN\$

| Record date  |  | May 29, 2015          | Aug 31, 2015          | Nov 30, 2015          |
|--|--|-----------------------|-----------------------|-----------------------|
| Payment date   |  | Jun 30, 2015          | Sept 30, 2015         | Dec 31, 2015          |
| Sourcing   | Type                                       | CDN\$ Amount<br>In Q2 | CDN\$ Amount<br>In Q3 | CDN\$ Amount<br>In Q4 |
| Canadian   | Interest – “non-arm’s length” <sup>5</sup> | \$0.0035              | \$0.00317             | \$0.00313             |
|  | Dividend                                   | \$0.0                 | \$0.0                 | \$0.0                 |
|  | Return of capital                          | \$0.0                 | \$0.0                 | \$0.0                 |
|  |  |                       |                       |                       |
| Non-Canadian   | Income                                     | \$0.1225              | \$0.27743             | \$0.08528             |
|  | Return of capital                          | \$0.2804              | \$0.05037             | \$0.23312             |
|  | Others                                     | (\$0.0674)            | (\$0.04972)           | (\$0.04028)           |
| Total amount potentially subject to Canadian withholding tax |  | \$0.0035              | \$0.00317             | \$0.00313             |
| Total distributions  |  | \$0.3390              | \$0.28125             | \$0.28125             |

<sup>3</sup> Includes both non-resident account and back-up withholding taxes

<sup>4</sup> Includes distribution for the period that the Series 1 Preferred Units are outstanding during Q1 2015

<sup>5</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.