

Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

2016 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 29, 2016	May 31, 2016	Aug 31, 2016	Nov 30, 2016
Payment date		Mar 31, 2016	Jun 30, 2016	Sept 30, 2016	Dec 30, 2016
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	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0159	\$0.0158	\$0.0160	\$0.0092
	Dividend	\$0.0128	\$0.0041	\$0.0574	\$0.0
	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	\$0.0057	\$0.0060	\$0.0061	\$0.0039
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.6027	\$0.6357	\$0.5182	\$0.4342
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0149	\$0.0115	\$0.1010	\$0.0228
	Others	(\$0.0820)	(\$0.1031)	(\$0.1087)	(\$0.0768)
Total amount potentially subject to U.S. withholding tax ¹		\$0.6371	\$0.6616	\$0.5977	\$0.4473
Total distributions		\$0.57	\$0.57	\$0.59	\$0.3933

2016 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 29, 2016	May 31, 2016	Aug 31, 2016	Nov 30, 2016
Payment date		Mar 31, 2016	Jun 30, 2016	Sept 30, 2016	Dec 30, 2016
Sourcing	Type	US\$ Amount In Q1	US\$ Amount In Q2	US\$ Amount In Q3	US\$ Amount In Q4
Canadian	Interest – “non-arm’s length” ²	\$0.0057	\$0.0060	\$0.0059	\$0.0037
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Income	\$0.1209	\$0.1498	\$0.3454	\$0.4280
	Return of capital	\$0.5076	\$0.5003	\$0.3188	\$0.0160
	Others	(\$0.0642)	(\$0.0861)	(\$0.0801)	(\$0.0544)
Total amount potentially subject to Canadian withholding tax		\$0.0057	\$0.0060	\$0.0059	\$0.0037
Total distributions		\$0.57	\$0.57	\$0.59	\$0.3933

¹ Includes both non-resident account and back-up 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

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

2016 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 29, 2016	May 31, 2016	Aug 31, 2016	Nov 30, 2016
Payment date		Mar 31, 2016	Jun 30, 2016	Sept 30, 2016	Dec 30, 2016
Sourcing	Type	CDN\$ Amount In Q1	CDN\$ Amount In Q2	CDN\$ Amount In Q3	CDN\$ Amount In Q4
U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-U.S.					
Non-U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.28125	\$0.28125	\$0.28125	\$0.28125
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
	Others	\$0.0	\$0.0	\$0.0	\$0.0
Total amount potentially subject to U.S. withholding tax ³		\$0.28125	\$0.28125	\$0.28125	\$0.28125
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

2016 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 29, 2016	May 31, 2016	Aug 31, 2016	Nov 30, 2016
Payment date		Mar 31, 2016	Jun 30, 2016	Sept 30, 2016	Dec 30, 2016
Sourcing	Type	CDN\$ Amount In Q1	CDN\$ Amount In Q2	CDN\$ Amount In Q3	CDN\$ Amount In Q4
Canadian	Interest – “non-arm’s length” ⁴	\$0.00277	\$0.00289	\$0.00279	\$0.00266
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian					
Non-Canadian	Income	\$0.05966	\$0.07393	\$0.16466	\$0.30606
	Return of capital	\$0.25044	\$0.24688	\$0.15196	\$0.01145
	Others	(\$0.03162)	(\$0.04245)	(\$0.03816)	(\$0.03892)
Total amount potentially subject to Canadian withholding tax		\$0.00277	\$0.00289	\$0.00279	\$0.00266
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

³ Includes both non-resident account and back-up withholding taxes

⁴ 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 3 Preferred Units Distributions
 CUSIP: G16252143
 All amounts are in CDN\$

2016 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 29, 2016	May 31, 2016	Aug 31, 2016	Nov 30, 2016
Payment date		Mar 31, 2016	Jun 30, 2016	Sept 30, 2016	Dec 30, 2016
Sourcing	Type	CDN\$ Amount In Q1	CDN\$ Amount In Q2	CDN\$ Amount In Q3	CDN\$ Amount In Q4
U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-U.S.					
Non-U.S.	Interest – non Portfolio, non-bank deposit interest	\$0.42950	\$0.34375	\$0.34375	\$0.34375
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
	Others	\$0.0	\$0.0	\$0.0	\$0.0
Total amount potentially subject to U.S. withholding tax ⁵		\$0.42950	\$0.34375	\$0.34375	\$0.34375
Total distributions		\$0.42950	\$0.34375	\$0.34375	\$0.34375

2016 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 29, 2016	May 31, 2016	Aug 31, 2016	Nov 30, 2016
Payment date		Mar 31, 2016	Jun 30, 2016	Sept 30, 2016	Dec 30, 2016
Sourcing	Type	CDN\$ Amount In Q1	CDN\$ Amount In Q2	CDN\$ Amount In Q3	CDN\$ Amount In Q4
Canadian	Interest – “non-arm’s length” ⁶	\$0.00423	\$0.00353	\$0.00341	\$0.00325
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian					
Non-Canadian	Income	\$0.09111	\$0.09036	\$0.20125	\$0.37407
	Return of capital	\$0.38245	\$0.30174	\$0.18573	\$0.01400
	Others	(\$0.04829)	(\$0.05188)	(\$0.04664)	(\$0.04757)
Total amount potentially subject to Canadian withholding tax		\$0.00423	\$0.00353	\$0.00341	\$0.00325
Total distributions		\$0.42950	\$0.34375	\$0.34375	\$0.34375

⁵ Includes both non-resident account and back-up withholding taxes

⁶ 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 5 Preferred Units Distributions
 CUSIP: G16252168
 All amounts are in CDN\$

2016 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date				Aug 31, 2016	Nov 30, 2016
Payment date				Sept 30, 2016	Dec 30, 2016
Sourcing	Type	CDN\$ Amount In Q1	CDN\$ Amount In Q2	CDN\$ Amount In Q3	CDN\$ Amount In Q4
U.S.	Interest – non Portfolio, non-bank deposit interest			\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest			\$0.0	\$0.0
	Dividend			\$0.0	\$0.0
	Other income			\$0.0	\$0.0
	Return of capital			\$0.0	\$0.0
Non-U.S.					
Non-U.S.	Interest – non Portfolio, non-bank deposit interest			\$0.2162	\$0.334375
	Interest – Portfolio, bank deposit interest			\$0.0	\$0.0
	Dividend			\$0.0	\$0.0
	Other income			\$0.0	\$0.0
	Return of capital			\$0.0	\$0.0
	Others			\$0.0	\$0.0
Total amount potentially subject to U.S. withholding tax ⁷				\$0.2162	\$0.334375
Total distributions				\$0.2162	\$0.334375

2016 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date				Aug 31, 2016	Nov 30, 2016
Payment date				Sept 30, 2016	Dec 30, 2016
Sourcing	Type	CDN\$ Amount In Q1	CDN\$ Amount In Q2	CDN\$ Amount In Q3	CDN\$ Amount In Q4
Canadian	Interest – “non-arm’s length” ⁸			\$0.00214	\$0.003165
	Dividend			\$0.0	\$0.0
	Return of capital			\$0.0	\$0.0
Non-Canadian					
Non-Canadian	Income			\$0.12657	\$0.363867
	Return of capital			\$0.11681	\$0.013615
	Others			(\$0.02932)	(\$0.046272)
Total amount potentially subject to Canadian withholding tax				\$0.00214	\$0.003165
Total distributions				\$0.2162	\$0.334375

⁷ Includes both non-resident account and back-up withholding taxes

⁸ 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.