

# Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

**All amounts are in US\$**

## 2017 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in US\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
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	\$0.0112	\$0.0100	\$0.0133	\$0.0060
	Dividend	\$0.0012	\$0.0013	\$0.0	\$0.0073
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0002	\$0.0	\$0.0480
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0037	\$0.0036	\$0.0039	\$0.0036
	Interest – Portfolio, bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Dividend	\$0.4478	\$0.4199	\$0.4178	\$0.1640
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0074	\$0.0	\$0.0	\$0.2061
	Others	(\$0.0363)	\$0.0	\$0.0	\$0.0
Total amount potentially subject to U.S. withholding tax <sup>1</sup>		\$0.0124	\$0.0113	\$0.0133	\$0.0133
Total distributions		\$0.435	\$0.435	\$0.435	\$0.435

## 2017 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in US\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
Sourcing	Type	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	US\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>2</sup>	\$0.0034	\$0.0034	\$0.0037	\$0.0034
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Income	\$0.0680	\$0.0476	\$0.2640	\$0.1866
	Return of capital	\$0.3726	\$0.3840	\$0.1673	\$0.2450
	Others	(\$0.0090)	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.0034	\$0.0034	\$0.0037	\$0.0034
Total distributions		\$0.435	\$0.435	\$0.435	\$0.435

<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

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

## 2017 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
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.	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 <sup>3</sup>		\$0.0	\$0.0	\$0.0	\$0.0
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

## 2017 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>4</sup>	\$0.00223	\$0.00217	\$0.00236	\$0.00218
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Income	\$0.04393	\$0.03081	\$0.17067	\$0.12057
	Return of capital	\$0.24089	\$0.24827	\$0.10822	\$0.15850
	Others	(\$0.00580)	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.00223	\$0.00217	\$0.00236	\$0.00218
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

<sup>3</sup> Non-resident account withholding taxes

<sup>4</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 3 Preferred Units Distributions  
 CUSIP: G16252143  
 All amounts are in CDN\$

## 2017 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
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.	Interest – non-Portfolio, non-bank deposit interest	\$0.34375	\$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 <sup>5</sup>		\$0.0	\$0.0	\$0.0	\$0.0
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

## 2017 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>6</sup>	\$0.00272	\$0.00265	\$0.00289	\$0.00266
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Income	\$0.05370	\$0.03766	\$0.20860	\$0.14737
	Return of capital	\$0.29441	\$0.30344	\$0.13226	\$0.19372
	Others	(\$0.00708)	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.00272	\$0.00265	\$0.00265	\$0.00266
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

<sup>5</sup> Non-resident account withholding taxes

<sup>6</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 5 Preferred Units Distributions  
 CUSIP: G16252168  
 All amounts are in CDN\$

## 2017 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
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.	Interest – non-Portfolio, non-bank deposit interest	\$0.334375	\$0.334375	\$0.334375	\$0.334375
	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 <sup>7</sup>		\$0.0	\$0.0	\$0.0	\$0.0
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.334375

## 2017 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>8</sup>	\$0.002647	\$0.002580	\$0.002810	\$0.002587
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Income	\$0.052234	\$0.036631	\$0.202906	\$0.143353
	Return of capital	\$0.286384	\$0.295164	\$0.128659	\$0.188435
	Others	(\$0.00689)	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.002647	\$0.002580	\$0.002810	\$0.002587
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.334375

<sup>7</sup> Non-resident account withholding taxes

<sup>8</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 7 Preferred Units Distributions  
 CUSIP: G16252184  
 All amounts are in CDN\$

## 2017 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
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.	Interest – non-Portfolio, non-bank deposit interest	\$0.21920	\$0.31250	\$0.31250	\$0.31250
	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 <sup>9</sup>		\$0.0	\$0.0	\$0.0	\$0.0
Total distributions		\$0.21920	\$0.31250	\$0.31250	\$0.31250

## 2017 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2017	May 31, 2017	Aug 31, 2017	Nov 30, 2017
Payment date		Mar 31, 2017	Jun 30, 2017	Sept 29, 2017	Dec 29, 2017
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>10</sup>	\$0.00174	\$0.00241	\$0.00263	\$0.00242
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Income	\$0.03424	\$0.03424	\$0.18963	\$0.13398
	Return of capital	\$0.18774	\$0.27585	\$0.12024	\$0.17610
	Others	(\$0.00452)	\$0.0	\$0.0	\$0.0
Total amount potentially subject to Canadian withholding tax		\$0.00174	\$0.00241	\$0.00263	\$0.00242
Total distributions		\$0.21920	\$0.31250	\$0.31250	\$0.31250

<sup>9</sup> Non-resident account withholding taxes

<sup>10</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