

Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.0075	\$0.0011	\$0.0037	\$0.0039
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.					
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0120	\$0.0032	\$0.0182	\$0.0126
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.4830	\$0.4982	\$0.4748	\$0.4860
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.0058	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹		\$0.0075	\$0.0011	\$0.0037	\$0.0039
Total distributions		\$0.5025	\$0.5025	\$0.5025	\$0.5025

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
Sourcing	US\$ Amount in Q1	US\$ Amount in Q1	US\$ Amount in Q2	US\$ Amount in Q3	US\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ²	\$0.0030	\$0.0030	\$0.0084	\$0.0096
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian					
Non-Canadian	Income	\$0.0688	\$0.0695	\$0.3544	\$0.4929
	Return of capital	\$0.4307	\$0.4300	\$0.1397	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.0030	\$0.0030	\$0.0084	\$0.0096
Total distributions		\$0.5025	\$0.5025	\$0.5025	\$0.5025

¹ Non-resident account 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 Unit Distributions
 CUSIP: G16252127
 All amounts are in CDN\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.28125	\$0.28125	\$0.28125	\$0.28125
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00166	\$0.00165	\$0.00470	\$0.00537
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.03850	\$0.03888	\$0.19838	\$0.27588
	Return of capital	\$0.24109	\$0.24072	\$0.07817	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00166	\$0.00165	\$0.00470	\$0.00537
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

³ Non-resident account 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 Unit Distributions
 CUSIP: G16252143
 All amounts are in CDN\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.34375	\$0.34375	\$0.34375	\$0.34375
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ⁵		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00203	\$0.00202	\$0.00574	\$0.00657
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.04706	\$0.04752	\$0.24247	\$0.33718
	Return of capital	\$0.29466	\$0.29421	\$0.09554	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00203	\$0.00202	\$0.00574	\$0.00657
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

⁵ Non-resident account 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 Unit Distributions
CUSIP: G16252168
All amounts are in CDN\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.334375	\$0.334375	\$0.334375	\$0.334375
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ⁷		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.334375

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
Sourcing	US\$ Amount in Q1	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ⁸	\$0.001977	\$0.001965	\$0.005588	\$0.006390
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.045775	\$0.046230	\$0.235852	\$0.327985
	Return of capital	\$0.286623	\$0.286180	\$0.092935	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.001977	\$0.001965	\$0.005588	\$0.006390
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.334375

⁷ Non-resident account 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.

Brookfield

Brookfield Infrastructure Partners L.P.
 Series 7 Preferred Unit Distributions
 CUSIP: G16252184
 All amounts are in CDN\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.31250	\$0.31250	\$0.31250	\$0.31250
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ⁹		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁰	\$0.00185	\$0.00184	\$0.00522	\$0.00597
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.04278	\$0.04320	\$0.22042	\$0.30653
	Return of capital	\$0.26787	\$0.26746	\$0.08686	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00185	\$0.00184	\$0.00522	\$0.00597
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

⁹ Non-resident account withholding taxes

¹⁰ 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 9 Preferred Unit Distributions
 CUSIP: G16252200
 All amounts are in CDN\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.					
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.31250	\$0.31250	\$0.31250	\$0.31250
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹¹		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹²	\$0.00185	\$0.00184	\$0.00522	\$0.00597
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian					
Non-Canadian	Income	\$0.04278	\$0.04320	\$0.22042	\$0.30653
	Return of capital	\$0.26787	\$0.26746	\$0.08686	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00185	\$0.00184	\$0.00522	\$0.00597
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

¹¹ Non-resident account withholding taxes

¹² 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 11 Preferred Unit Distributions
 CUSIP: G16252226
 All amounts are in CDN\$

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
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	\$0.00	\$0.00	\$0.00	\$0.00
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.31875	\$0.31875	\$0.31875	\$0.31875
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31875	\$0.31875	\$0.31875	\$0.31875

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2019	May 31, 2019	Aug 30, 2019	Nov 29, 2019
Payment date		Mar 29, 2019	Jun 28, 2019	Sep 30, 2019	Dec 31, 2019
Sourcing	Type	CDN\$ Amount in Q1	CDN\$ Amount in Q2	CDN\$ Amount in Q3	CDN\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁴	\$0.00188	\$0.00187	\$0.00533	\$0.00609
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.04364	\$0.04407	\$0.22483	\$0.31266
	Return of capital	\$0.27323	\$0.27281	\$0.08859	\$0.00000
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00188	\$0.00187	\$0.00533	\$0.00609
Total distributions		\$0.31875	\$0.31875	\$0.31875	\$0.31875

¹³ Non-resident account withholding taxes

¹⁴ 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.