

Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.0110	\$0.0228	\$0.0222	\$0.0284
	Dividend	\$0.0092	\$0.0025	\$0.0000	\$0.0406
	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	\$0.0139	\$0.0339	\$0.0359	\$0.0363
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.5034	\$0.4099	\$0.4260	\$0.3797
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.0159	\$0.0009	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax ¹		\$0.0202	\$0.0253	\$0.0222	\$0.0690
Total distributions		\$0.5375	\$0.4850	\$0.4850	\$0.4850

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.0098	\$0.0283	\$0.0297	\$0.0304
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.5277	\$0.4420	\$0.4544	\$0.3710
	Return of capital	\$0.00	\$0.0147	\$0.0009	\$0.0836
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.0098	\$0.0283	\$0.0297	\$0.0304
Total distributions		\$0.5375	\$0.4850	\$0.4850	\$0.4850

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\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.248375	\$0.248375
	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	\$0.248375	\$0.248375

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.00512	\$0.01640	\$0.015240	\$0.015560
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.27613	\$0.25633	\$0.232696	\$0.189995
	Return of capital	\$0.00	\$0.00852	\$0.000439	\$0.042820
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00512	\$0.01640	\$0.015240	\$0.015560
Total distributions		\$0.28125	\$0.28125	\$0.248375	\$0.248375

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\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.00626	\$0.02005	\$0.02109	\$0.02153
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.33749	\$0.31328	\$0.32205	\$0.26296
	Return of capital	\$0.00	\$0.01042	\$0.00061	\$0.05926
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00626	\$0.02005	\$0.02109	\$0.02153
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\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.006088	\$0.019499	\$0.020517	\$0.020947
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.328287	\$0.304742	\$0.313267	\$0.255783
	Return of capital	\$0.00	\$0.010134	\$0.000591	\$0.057645
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.006088	\$0.019499	\$0.020517	\$0.020947
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\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.00569	\$0.01822	\$0.01917	\$0.01958
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.30681	\$0.28481	\$0.29278	\$0.23905
	Return of capital	\$0.00	\$0.00947	\$0.00055	\$0.05387
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00569	\$0.01822	\$0.01917	\$0.01958
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\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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 ¹¹		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.00569	\$0.01822	\$0.01917	\$0.01958
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.30681	\$0.28481	\$0.29278	\$0.23905
	Return of capital	\$0.00	\$0.00947	\$0.00055	\$0.05387
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00569	\$0.01822	\$0.01917	\$0.01958
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\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2020	May 29, 2020	Aug 31, 2020	Nov 30, 2020
Payment date		Mar 31, 2020	Jun 30, 2020	Sep 30, 2020	Dec 31, 2020
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	\$0.00580	\$0.01859	\$0.01956	\$0.01997
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.31295	\$0.29050	\$0.29863	\$0.24383
	Return of capital	\$0.00	\$0.00966	\$0.00056	\$0.05495
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00580	\$0.01859	\$0.01956	\$0.01997
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.

Brookfield

Brookfield Infrastructure Partners L.P.
 Series 13 Preferred Unit Distributions
 CUSIP: G16252267
 All amounts are in USD\$

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date					Nov 30, 2020
Payment date					Dec 31, 2020
Sourcing	Type				USD\$ Amount in Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest				\$0.00
	Interest – Portfolio, bank deposit interest				\$0.00
	Dividend				\$0.00
	Other income				\$0.00
	Return of capital				\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest				\$0.29896
	Interest – Portfolio, bank deposit interest				\$0.00
	Dividend				\$0.00
	Other income				\$0.00
	Return of capital				\$0.00
	Others				\$0.00
Total amount potentially subject to U.S. withholding tax ¹³					\$0.00
Total distributions					\$0.29896

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date					Nov 30, 2020
Payment date					Dec 31, 2020
Sourcing	Type				USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁴				\$0.00
	Dividend				\$0.00
	Return of capital				\$0.00
Non-Canadian	Income				\$0.00
	Return of capital				\$0.29896
	Others				\$0.00
Total amount potentially subject to Canadian withholding tax					\$0.00
Total distributions					\$0.29896

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.