

# Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

**All amounts are in US\$**

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in US\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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	\$0.0404	\$0.0294	\$0.0215	\$0.0300
	Dividend	\$0.0282	\$0.0038	\$0.00	\$0.0014
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.0077	\$0.0066	\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0358	\$0.0380	\$0.0373	\$0.0335
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.4056	\$0.4311	\$0.00	\$0.1347
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.4446	\$0.3104
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax <sup>1</sup>		\$0.0686	\$0.0332	\$0.0215	\$0.0314
Total distributions		\$0.5100	\$0.5100	\$0.5100	\$0.5100

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in US\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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” <sup>2</sup>	\$0.0301	\$0.0316	\$0.0312	\$0.0303
	Dividend	\$0.00	\$0.4373	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.4557	\$0.3221
Non-Canadian	Income	\$0.4799	\$0.0340	\$0.0231	\$0.1576
	Return of capital	\$0.00	\$0.0071	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.0301	\$0.4689	\$0.0312	\$0.0303
Total distributions		\$0.5100	\$0.5100	\$0.5100	\$0.5100

<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 Unit Distributions  
 CUSIP: G16252127  
 All amounts are in CDN\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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	\$0.248375	\$0.248375	\$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 <sup>3</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.248375	\$0.248375	\$0.248375	\$0.248375

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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>	\$0.014679	\$0.015375	\$0.015177	\$0.014752
	Dividend	\$0.00	\$0.212950	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.221947	\$0.156871
Non-Canadian	Income	\$0.233696	\$0.016580	\$0.011251	\$0.076752
	Return of capital	\$0.00	\$0.003470	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.014679	\$0.228325	\$0.015177	\$0.014752
Total distributions		\$0.248375	\$0.248375	\$0.248375	\$0.248375

<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 Unit Distributions  
 CUSIP: G16252143  
 All amounts are in CDN\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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 <sup>5</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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>	\$0.02031	\$0.02128	\$0.02100	\$0.02042
	Dividend	\$0.00	\$0.29472	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.30718	\$0.21711
Non-Canadian	Income	\$0.32344	\$0.02295	\$0.01557	\$0.10622
	Return of capital	\$0.00	\$0.00480	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.02031	\$0.31600	\$0.02100	\$0.02042
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 Unit Distributions  
 CUSIP: G16252168  
 All amounts are in CDN\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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	\$0.00
	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
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to U.S. withholding tax <sup>7</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.00

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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” <sup>8</sup>	\$0.019761	\$0.020698	\$0.020432	\$0.00
	Dividend	\$0.00	\$0.286686	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.298796	\$0.00
Non-Canadian	Income	\$0.314614	\$0.022322	\$0.015147	\$0.00
	Return of capital	\$0.00	\$0.004669	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.019761	\$0.307384	\$0.020432	\$0.00
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.00

<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 Unit Distributions  
 CUSIP: G16252184  
 All amounts are in CDN\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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 <sup>9</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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>	\$0.01847	\$0.01934	\$0.01909	\$0.01856
	Dividend	\$0.00	\$0.26793	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.27925	\$0.19737
Non-Canadian	Income	\$0.29403	\$0.02087	\$0.01416	\$0.09657
	Return of capital	\$0.00	\$0.00436	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.01847	\$0.28727	\$0.01909	\$0.01856
Total distributions		\$0.31250	\$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

Brookfield Infrastructure Partners L.P.  
 Series 9 Preferred Unit Distributions  
 CUSIP: G16252200  
 All amounts are in CDN\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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 <sup>11</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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>12</sup>	\$0.01847	\$0.01934	\$0.01909	\$0.01856
	Dividend	\$0.00	\$0.26793	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.27925	\$0.19737
Non-Canadian	Income	\$0.29403	\$0.02087	\$0.01416	\$0.09657
	Return of capital	\$0.00	\$0.00436	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.01847	\$0.28727	\$0.01909	\$0.01856
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

<sup>11</sup> Non-resident account withholding taxes

<sup>12</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 11 Preferred Unit Distributions  
CUSIP: G16252226  
All amounts are in CDN\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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 <sup>13</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.31875	\$0.31875	\$0.31875	\$0.31875

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 31, 2021	Jun 30, 2021	Sep 29, 2021	Dec 31, 2021
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>14</sup>	\$0.01884	\$0.01973	\$0.01948	\$0.01893
	Dividend	\$0.00	\$0.27329	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.28483	\$0.20132
Non-Canadian	Income	\$0.29991	\$0.02128	\$0.01444	\$0.09850
	Return of capital	\$0.00	\$0.00445	\$0.00	\$0.00
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.01884	\$0.29302	\$0.01948	\$0.01893
Total distributions		\$0.31875	\$0.31875	\$0.31875	\$0.31875

<sup>13</sup> Non-resident account withholding taxes

<sup>14</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 13 Preferred Unit Distributions  
 CUSIP: G16252267  
 All amounts are in USD\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	Dec 15, 2021
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ 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	\$0.3203125	\$0.3203125	\$0.3203125	\$0.3203125
	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 <sup>13</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3203125	\$0.3203125	\$0.3203125	\$0.3203125

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	Dec 15, 2021
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>14</sup>	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.3203125	\$0.3203125	\$0.3203125	\$0.3203125
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3203125	\$0.3203125	\$0.3203125	\$0.3203125

<sup>13</sup> Non-resident account withholding taxes

<sup>14</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 14 Preferred Unit Distributions  
 CUSIP: G16252275  
 All amounts are in USD\$

## 2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	Dec 15, 2021
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ 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	\$0.1875	\$0.3125	\$0.3125	\$0.3125
	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 <sup>13</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.1875	\$0.3125	\$0.3125	\$0.3125

## 2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 26, 2021	May 31, 2021	Aug 31, 2021	Nov 30, 2021
Payment date		Mar 15, 2021	Jun 15, 2021	Sep 15, 2021	Dec 15, 2021
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” <sup>14</sup>	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.1875	\$0.3125	\$0.3125	\$0.3125
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.1875	\$0.3125	\$0.3125	\$0.3125

<sup>14</sup> Non-resident account withholding taxes

<sup>15</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.