

Brookfield Infrastructure Corporation – U.S. Tax Characterization of the 2021 Distributions to Class A Shareholders

Brookfield Infrastructure Corporation (NYSE: BIPC; TSX: BIPC) – The table below summarizes Brookfield Infrastructure Corporation’s U.S. federal income tax characterization of its 2021 distributions of \$2.040 per Class A share (CUSIP No. 11275Q107). Shareholders should consult their personal tax advisors as to their specific tax treatment of Brookfield Infrastructure Corporation distributions.

Class A Distributions (\$USD):

Form 1099-DIV			Box 1a	Box 1b	Box 3
Record Date	Payable Date	Cash Distribution per Share	Ordinary Dividends	Qualified Dividends ⁽¹⁾	Nondividend Distributions
02/26/2021	03/31/2021	\$0.510000	\$0.471616	\$0.471616	\$0.038384
05/31/2021	06/30/2021	\$0.510000	\$0.471616	\$0.471616	\$0.038384
08/31/2021	09/29/2021	\$0.510000	\$0.471616	\$0.471616	\$0.038384
11/30/2021	12/31/2021	\$0.510000	\$0.471616	\$0.471616	\$0.038384

- (1) Whether dividends paid by Brookfield Infrastructure Corporation will be “qualified dividends” to any shareholder will depend on that shareholder’s specific circumstances, including the shareholder’s holding period for the Brookfield Infrastructure Corporation shares on which such dividends are received.