

Brookfield Infrastructure Corporation – U.S. Tax Characterization of the 2023 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 2023 distributions of \$1.53 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
02/28/2023	03/31/2023	\$0.382500	\$0.382500	\$0.382500	\$0.000000
05/31/2023	06/30/2023	\$0.382500	\$0.382500	\$0.382500	\$0.000000
08/31/2023	09/29/2023	\$0.382500	\$0.382500	\$0.382500	\$0.000000
11/30/2023	12/29/2023	\$0.382500	\$0.382500	\$0.382500	\$0.000000

- (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.