

Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

All amounts are in US\$

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.0147	\$0.0147	\$0.0147	\$0.0176
	Dividend	\$0.00	\$0.0113	\$0.0022	\$0.0978
	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	\$0.0177	\$0.0042	\$0.0030	\$0.0053
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.3501	\$0.3523	\$0.3626	\$0.2618
	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 ¹		\$0.0147	\$0.0260	\$0.0169	\$0.1154
Total distributions		\$0.3825	\$0.3825	\$0.3825	\$0.3825

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in US\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.0171	\$0.0041	\$0.0029	\$0.0036
	Dividend	\$0.00	\$0.00	\$0.1495	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.3654	\$0.3784	\$0.2301	\$0.2612
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.1177
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.0171	\$0.0041	\$0.1524	\$0.0036
Total distributions		\$0.3825	\$0.3825	\$0.3825	\$0.3825

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\$

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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 ³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.248375	\$0.248375	\$0.248375	\$0.248375

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.011104	\$0.002654	\$0.001854	\$0.002323
	Dividend	\$0.00	\$0.00	\$0.097090	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.237271	\$0.245721	\$0.149431	\$0.169643
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.076409
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.011104	\$0.002654	\$0.098944	\$0.002323
Total distributions		\$0.248375	\$0.248375	\$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\$

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.01537	\$0.00367	\$0.00257	\$0.00322
	Dividend	\$0.00	\$0.00	\$0.13437	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.32838	\$0.34008	\$0.20681	\$0.23478
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.10575
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.01537	\$0.00367	\$0.13694	\$0.00322
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 9 Preferred Unit Distributions
CUSIP: G16252200
All amounts are in CDN\$

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.415125	\$0.415125	\$0.415125
	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	\$0.415125	\$0.415125	\$0.415125

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.01397	\$0.004432	\$0.003098	\$0.003883
	Dividend	\$0.00	\$0.00	\$0.162273	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.29853	\$0.410693	\$0.249754	\$0.283532
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.127710
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.01397	\$0.004432	\$0.165371	\$0.003883
Total distributions		\$0.31250	\$0.415125	\$0.415125	\$0.415125

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

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in CDN\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 31, 2023	Jun 30, 2023	Sep 29, 2023	Dec 29, 2023
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	\$0.01425	\$0.00341	\$0.00238	\$0.00298
	Dividend	\$0.00	\$0.00	\$0.12460	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.30450	\$0.31534	\$0.19177	\$0.21771
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.09806
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.01425	\$0.00341	\$0.12698	\$0.00298
Total distributions		\$0.31875	\$0.31875	\$0.31875	\$0.31875

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 13 Preferred Unit Distributions
 CUSIP: G16252267
 All amounts are in USD\$

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 15, 2023	Jun 15, 2023	Sep 15, 2023	Dec 15, 2023
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 ¹³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3203125	\$0.3203125	\$0.3203125	\$0.3203125

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 15, 2023	Jun 15, 2023	Sep 15, 2023	Dec 15, 2023
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁴	\$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

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 14 Preferred Unit Distributions
 CUSIP: G16252275
 All amounts are in USD\$

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 15, 2023	Jun 15, 2023	Sep 15, 2023	Dec 15, 2023
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	\$0.3125	\$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 ¹³		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3125	\$0.3125	\$0.3125	\$0.3125

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Amount in USD\$

Record date		Feb 28, 2023	May 31, 2023	Aug 31, 2023	Nov 30, 2023
Payment date		Mar 15, 2023	Jun 15, 2023	Sep 15, 2023	Dec 15, 2023
Sourcing	Type	USD\$ Amount in Q1	USD\$ Amount in Q2	USD\$ Amount in Q3	USD\$ Amount in Q4
Canadian	Interest – “non-arm’s length” ¹⁴	\$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	\$0.3125	\$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		\$0.3125	\$0.3125	\$0.3125	\$0.3125

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.