

1.1446(f)-4(b)(3)(iii) 92 Day Qualified Notice

Partnership: Brookfield Infrastructure Partners LP

Unit Class: All Classes

CUSIP #s: G16252101, G16252127, G16252143, G16252200, G16252226, G16252267, G16252275

Qualified Notice Posting Date: December 13, 2022

As of the date of this Notice (the “Qualified Notice Posting Date”), the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of Brookfield Infrastructure LP (“BIP”) units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BIP units during the applicable period.

Please note that BIP qualifies for the “10-Percent Exception” because it has not been (and does not expect to be) engaged in a U.S. trade or business within the meaning of Treas. Reg. Sec. 1.1446(f)-4(b)(3)(ii)(A)(2). Furthermore, Brookfield Infrastructure Partners intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Regular
CUSIP #: G16252101
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022

Payable Date: 12/30/2022

Per Unit Amount: \$0.3600

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Portfolio exception interest	01	\$0.0149
US sourced dividend	06	\$0.0495
Non-US sourced dividend	08	\$0.2778
Non-US sourced interest	04	\$0.0178
Distribution per share		\$0.3600
Footnotes:		
None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date¹: 12/13/2022

¹ Date the notice is posted to PTP's website per 1.1446-4(b)(4)

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Preferred
CUSIP #: G16252127
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022
Payable Date: 12/30/2022
Per Unit Amount: CDN \$0.24838

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Non-US sourced interest	04	\$0.24838
Distribution per share		\$0.24838
Footnotes: None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date²: 12/13/2022

² Date the notice is posted to PTP's website per 1.1446-4(b)(4)

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Preferred
CUSIP #: G16252143
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022
Payable Date: 12/30/2022
Per Unit Amount: CDN \$0.34375

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Non-US sourced interest	04	\$0.34375
Distribution per share		\$0.34375
Footnotes: None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date³: 12/13/2022

³ Date the notice is posted to PTP's website per 1.1446-4(b)(4)

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Preferred
CUSIP #: G16252200
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022

Payable Date: 12/30/2022

Per Unit Amount: CDN \$0.3125

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Non-US sourced interest	04	\$0.3125
Distribution per share		\$0.3125
Footnotes: None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date⁵: 12/13/2022

⁵ Date the notice is posted to PTP's website per 1.1446-4(b)(4)

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Preferred
CUSIP #: G16252226
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022
Payable Date: 12/30/2022
Per Unit Amount: CDN \$0.31875

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Non-US sourced interest	04	\$0.31875
Distribution per share		\$0.31875
Footnotes: None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date⁶: 12/13/2022

⁶ Date the notice is posted to PTP's website per 1.1446-4(b)(4)

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Preferred
CUSIP #: G16252267
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022

Payable Date: 12/15/2022

Per Unit Amount: \$0.3203125

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Non-US sourced interest	04	\$0.3203125
Distribution per share		\$0.3203125
Footnotes: None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date⁷: 12/13/2022

⁷ Date the notice is posted to PTP's website per 1.1446-4(b)(4)

Brookfield

Partnership: Brookfield Infrastructure Partners L.P.
Unit Class: Preferred
CUSIP #: G16252275
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 11/30/2022

Payable Date: 12/15/2022

Per Unit Amount: \$0.3125

Section I: This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

Income Description	IRS Income Code (per 1042-S Instructions) *	Amount
Non-US sourced interest	04	\$0.3125
Distribution per share		\$0.3125
Footnotes: None of the above items constitute effectively connected income (ECI).		

Section II: 92 Day Qualified Notice

This announcement is Qualified Notice under 1.1446(f)-4 and the Partnership states that the 10% exception applies, as determined under 1.1446(f)-4(b)(3)(ii).

Qualified Notice Posting Date⁸: 12/13/2022

⁸ Date the notice is posted to PTP's website per 1.1446-4(b)(4)