

# Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

**All amounts are in US\$**

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in US\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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	\$0.0102	\$0.0021	\$0.0079	\$0.0021
	Dividend	\$0.0138	\$0.00	\$0.0848	\$0.1521
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.0189
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0046	\$0.0040	\$0.0052	\$0.0111
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.3764	\$0.3989	\$0.3071	\$0.2208
	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>1</sup>		\$0.0240	\$0.0021	\$0.0927	\$0.1542
Total distributions		\$0.4050	\$0.4050	\$0.4050	\$0.4050

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in US\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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>	\$0.0039	\$0.0038	\$0.0050	\$0.0107
	Dividend	\$0.0966	\$0.00	\$0.2925	\$0.1464
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.3045	\$0.4012	\$0.0845	\$0.0683
	Return of capital	\$0.00	\$0.00	\$0.0230	\$0.1796
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.1005	\$0.0038	\$0.2975	\$0.1571
Total distributions		\$0.4050	\$0.4050	\$0.4050	\$0.4050

<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\$

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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
<b>Non-U.S.</b>					
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

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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>	\$0.002377	\$0.002342	\$0.003070	\$0.006537
	Dividend	\$0.059243	\$0.00	\$0.179384	\$0.089753
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
<b>Non-Canadian</b>					
Non-Canadian	Income	\$0.186755	\$0.246033	\$0.051793	\$0.041947
	Return of capital	\$0.00	\$0.00	\$0.014128	\$0.110138
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.061620	\$0.002342	\$0.182454	\$0.096290
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\$

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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>	\$0.00329	\$0.00324	\$0.00425	\$0.00905
	Dividend	\$0.08199	\$0.00	\$0.24827	\$0.12422
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.25847	\$0.34051	\$0.07168	\$0.05805
	Return of capital	\$0.00	\$0.00	\$0.01955	\$0.15243
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.08528	\$0.00324	\$0.25252	\$0.13327
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 9 Preferred Unit Distributions  
CUSIP: G16252200  
All amounts are in CDN\$

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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	\$0.415125	\$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 <sup>7</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.415125	\$0.415125	\$0.415125	\$0.415125

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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>8</sup>	\$0.003973	\$0.003915	\$0.005130	\$0.010925
	Dividend	\$0.099016	\$0.00	\$0.299817	\$0.150009
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.312136	\$0.411210	\$0.086564	\$0.070109
	Return of capital	\$0.00	\$0.00	\$0.023614	\$0.184082
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.102989	\$0.003915	\$0.304947	\$0.160934
Total distributions		\$0.415125	\$0.415125	\$0.415125	\$0.415125

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

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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	\$0.402875	\$0.402875	\$0.402875	\$0.402875
	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		\$0.402875	\$0.402875	\$0.402875	\$0.402875

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 28, 2024	June 28, 2024	Sep 27, 2024	Dec 31, 2024
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>	\$0.003856	\$0.003799	\$0.004979	\$0.010603
	Dividend	\$0.096094	\$0.00	\$0.290969	\$0.145582
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.302925	\$0.399076	\$0.084010	\$0.068040
	Return of capital	\$0.00	\$0.00	\$0.022917	\$0.178650
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.09995	\$0.003799	\$0.295948	\$0.156185
Total distributions		\$0.402875	\$0.402875	\$0.402875	\$0.402875

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

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 15, 2024	June 17, 2024	Sep 16, 2024	Dec 13, 2024
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	\$0.320313	\$0.320313	\$0.320313	\$0.320313
	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		\$0.320313	\$0.320313	\$0.320313	\$0.320313

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 15, 2024	June 17, 2024	Sep 16, 2024	Dec 13, 2024
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>12</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	\$0.320313	\$0.320313	\$0.320313	\$0.320313
	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		\$0.320313	\$0.320313	\$0.320313	\$0.320313

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

## 2024 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 15, 2024	June 17, 2024	Sep 16, 2024	Dec 13, 2024
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 <sup>13</sup>		\$0.00	\$0.00	\$0.00	\$0.00
Total distributions		\$0.3125	\$0.3125	\$0.3125	\$0.3125

## 2024 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in USD\$

Record date		Feb 29, 2024	May 31, 2024	Aug 30, 2024	Nov 29, 2024
Payment date		Mar 15, 2024	June 17, 2024	Sep 16, 2024	Dec 13, 2024
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	\$0.3125	\$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

<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.