

# Brookfield

Brookfield Infrastructure Partners L.P.

Regular LP Units

CUSIP: G16252101

**All amounts are in US\$**

## **2018 Distribution – Breakdown for U.S. Withholding Tax Purposes**

### **Amount in US\$**

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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	\$0.0091	\$0.0062	\$0.0076	\$0.0069
	Dividend	\$0.0009	\$0.00	\$0.0078	\$0.0027
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.01	\$0.00	\$0.0047	\$0.0006
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0036	\$0.0035	\$0.0035	\$0.0034
	Interest – Portfolio, bank deposit interest	\$0.00	\$0.00	\$0.00	\$0.00
	Dividend	\$0.4325	\$0.4428	\$0.4464	\$0.4564
	Other income	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.0139	\$0.0175	\$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>		\$0.0100	\$0.0062	\$0.0154	\$0.0096
Total distributions		\$0.47	\$0.47	\$0.47	\$0.47

## **2018 Distribution – Breakdown for Canadian Withholding Tax Purposes**

### **Amount in US\$**

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
Sourcing	Type	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>	\$0.0033	\$0.0033	\$0.0032	\$0.0031
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.0703	\$0.068	\$0.2089	\$0.3137
	Return of capital	\$0.3964	\$0.3987	\$0.2579	\$0.1532
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00033	\$0.00033	\$0.0032	\$0.0031
Total distributions		\$0.47	\$0.47	\$0.47	\$0.47

<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\$

## 2018 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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	\$0.28125	\$0.28125	\$0.28125	\$0.28125
	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		\$0.28125	\$0.28125	\$0.28125	\$0.28125

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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>	\$0.00199	\$0.00196	\$0.00194	\$0.00188
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.04209	\$0.04069	\$0.12502	\$0.18774
	Return of capital	\$0.23717	\$0.2386	\$0.15429	\$0.09163
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00199	\$0.00196	\$0.00194	\$0.00188
Total distributions		\$0.28125	\$0.28125	\$0.28125	\$0.28125

<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\$

## 2018 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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>	\$0.00243	\$0.0024	\$0.00238	\$0.00230
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.05144	\$0.04973	\$0.15280	\$0.22946
	Return of capital	\$0.28988	\$0.29162	\$0.18857	\$0.11199
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00243	\$0.0024	\$0.00238	\$0.00230
Total distributions		\$0.34375	\$0.34375	\$0.34375	\$0.34375

Brookfield Infrastructure Partners L.P.

<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

Series 5 Preferred Unit Distributions

CUSIP: G16252168

All amounts are in CDN\$

## 2018 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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	\$0.334375	\$0.334375	\$0.334375	\$0.334375
	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		\$0.334375	\$0.334375	\$0.334375	\$0.334375

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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>	\$0.002364	\$0.002330	\$0.002312	\$0.002234
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.050040	\$0.048378	\$0.148634	\$0.223203
	Return of capital	\$0.281971	\$0.283667	\$0.183429	\$0.108938
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.002364	\$0.002330	\$0.002312	\$0.002234
Total distributions		\$0.334375	\$0.334375	\$0.334375	\$0.334375

<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 7 Preferred Unit Distributions  
 CUSIP: G16252184  
 All amounts are in CDN\$

## 2018 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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	\$0.31250	\$0.31250	\$0.31250
	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		\$0.31250	\$0.31250	\$0.31250	\$0.31250

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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>	\$0.00221	\$0.00218	\$0.00216	\$0.00209
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.04677	\$0.04521	\$0.13891	\$0.20860
	Return of capital	\$0.26352	\$0.26511	\$0.17143	\$0.10181
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00221	\$0.00218	\$0.00216	\$0.00209
Total distributions		\$0.31250	\$0.31250	\$0.31250	\$0.31250

<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 9 Preferred Unit Distributions  
 CUSIP: G16252200  
 All amounts are in CDN\$

## 2018 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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	\$0.22950	\$0.31250	\$0.31250	\$0.31250
	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		\$0.22950	\$0.31250	\$0.31250	\$0.31250

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date		Feb 28, 2018	May 31, 2018	Aug 31, 2018	Nov 30, 2018
Payment date		Mar 29, 2018	June 29, 2018	Sept 28, 2018	Dec 31, 2018
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>12</sup>	\$0.00162	\$0.00218	\$0.00216	\$0.00209
	Dividend	\$0.00	\$0.00	\$0.00	\$0.00
	Return of capital	\$0.00	\$0.00	\$0.00	\$0.00
Non-Canadian	Income	\$0.03435	\$0.04521	\$0.13891	\$0.20860
	Return of capital	\$0.19353	\$0.26511	\$0.17143	\$0.10181
	Others	\$0.00	\$0.00	\$0.00	\$0.00
Total amount potentially subject to Canadian withholding tax		\$0.00162	\$0.00218	\$0.00216	\$0.00209
Total distributions		\$0.22950	\$0.31250	\$0.31250	\$0.31250

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

## 2018 Distribution – Breakdown for U.S. Withholding Tax Purposes

### Amount in CDN\$

Record date					Nov 30, 2018
Payment date					Dec 31, 2018
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
	Interest – Portfolio, bank deposit interest				\$0.00
	Dividend				\$0.00
	Other income				\$0.00
	Return of capital				\$0.00
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest				\$0.38420
	Interest – Portfolio, bank deposit interest				\$0.00
	Dividend				\$0.00
	Other income				\$0.00
	Return of capital				\$0.00
	Others				\$0.00
Total amount potentially subject to U.S. withholding tax <sup>13</sup>					\$0.00
Total distributions					\$0.38420

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

### Amount in CDN\$

Record date					Nov 30, 2018
Payment date					Dec 31, 2018
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>14</sup>				\$0.00257
	Dividend				\$0.00
	Return of capital				\$0.00
Non-Canadian	Income				\$0.25646
	Return of capital				\$0.12517
	Others				\$0.00
Total amount potentially subject to Canadian withholding tax					\$0.00257
Total distributions					\$0.38420

<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.