

# **Brookfield Business Partners L.P.**

**CUSIP: G16234109**
**All amounts in US Dollars**

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

Record date		Feb. 28, 2023	May 31, 2023	August 31, 2023	November 30, 2023
Payment date		Mar. 31, 2023	June 30, 2023	September 29, 2023	December 29, 2023
Sourcing	Type	Amount (\$) In Q2	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Other income	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Return of capital	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	<b>Total</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>	<b>\$0.0000</b>
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0625	\$0.0625	\$0.0625	\$0.0625
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	<b>Total</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>

This qualified notice is provided in accordance with Treasury Regulations Sections 1.1446-4(b) and 1.1446(f)-4(b)(3)(iii) with respect to distributions declared by Brookfield Business Partners L.P. (“BBU”) and transfers of interests in BBU units during the tax year.

None of the distribution components listed above includes Effectively Connected Income (“ECI”).

As of November 30, 2023, the “10-Percent Exception” under Treasury Regulations Section 1.1446(f)-4(b)(3)(ii) applies to the transfer of BBU units. Accordingly, withholding under Treasury Regulations Section 1.1446(f)-4 is not required on the transfer of BBU units during the applicable period.

## **2023 Distribution – Breakdown for Canadian Withholding Tax Purposes**

Record date		Feb. 28, 2023	May 31, 2023	August 31, 2023	November 30, 2023
Payment date		Mar. 31, 2023	June 30, 2023	September 29, 2023	December 29, 2023
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm’s length*)	\$0.0625	\$0.0625	\$0.0625	\$0.0625
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Return of capital	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Non-Canadian	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	<b>Total</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>	<b>\$0.0625</b>

\* Not available for any domestic withholding tax exemption