

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

**Partnership:** Brookfield Business Partners LP

**Unit Class:** All Classes

**CUSIP #s:** G16234109

**Qualified Notice Posting Date:** June 3, 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 Business Partners L.P. (“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.

Please note that BBU 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, BBU intends to issue qualified notices in accordance with Treas. Reg. Sec. 1.1446(f)-4(b)(3)(iii) as applicable.

**Partnership:** Brookfield Business Partners LP  
**Unit Class:** Regular  
**CUSIP #:** G16234109  
**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

**Record Date:** May 31, 2022

**Payable Date:** June 30, 2022

**Per Unit Amount:** \$0.0625

**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

| <b>Income Description</b>                                              | <b>IRS Income Code (per 1042-S Instructions) *</b> | <b>Amount</b>   |
|------------------------------------------------------------------------|----------------------------------------------------|-----------------|
| Portfolio exception interest                                           | 01                                                 | \$0.0000        |
| US sourced dividend                                                    | 06                                                 | \$0.0000        |
| Non-US sourced dividend                                                | 08                                                 | \$0.0000        |
| Non-US sourced interest                                                | 04                                                 | \$0.0625        |
| <b>Distribution per share</b>                                          |                                                    | <b>\$0.0625</b> |
| 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 Date<sup>1</sup>: 06/03/2022

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