

Brookfield Business Partners L.P.

CUSIP: G16234109

All amounts in US Dollars

2021 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		February 26, 2021	May 28, 2021	August 31, 2021	November 30, 2021
Payment date		March 31, 2021	June 30, 2021	September 29, 2021	December 31, 2021
Sourcing	Type	Amount (\$) In Q1	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
	Total	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0625	\$0.0625	\$0.0067	\$0.0625
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000	\$0.0558	\$0.0000
	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Total	\$0.0625	\$0.0625	\$0.0625	\$0.0625

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and the U.S. Treasury Regulation §1.1446-4 with respect to all the distributions declared by Brookfield Business Partners L.P.

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

2021 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		February 26, 2021	May 28, 2021	August 31, 2021	November 30, 2021
Payment date		March 31, 2021	June 30, 2021	September 29, 2021	December 31, 2021
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.0625	\$0.0625	\$0.0067	\$0.0625
	Dividend	\$0.0000	\$0.0000	\$0.0558	\$0.0000
	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Non-Canadian	Other	\$0.0000	\$0.0000	\$0.0000	\$0.0000
Total		\$0.0625	\$0.0625	\$0.0625	\$0.0625

* Not available for any domestic tax exemption