

Brookfield

Brookfield Business Partners L.P.

2017 Canadian Taxable Income Calculation

The table below provides the Canadian taxable income information for Brookfield Business Partners for its 2017 taxation year.

All amounts are reported in Canadian dollars (unless stated otherwise) and are on a per unit basis by quarter. Taxable income is allocated to unitholders based upon distributions.

All Canadian non-registered unitholders should receive a **Form T5013** from their broker.

The information in the table below can be used by a unitholder to verify the amounts reported on Form T5013.

Record date Payment date	28-Feb 31-Mar	31-May 30-Jun	31-Aug 30-Sep	30-Nov 31-Dec	Full Year
Per Unit Distribution US\$	\$ 0.0625	\$ 0.0625	\$ 0.0625	\$ 0.0625	\$ 0.2500
	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit	Cdn\$/Unit
Per Unit Distribution	\$ 0.08273	\$ 0.08402	\$ 0.07833	\$ 0.07941	\$ 0.32448
Canadian source interest	0.08156	0.08375	0.01659	0.00850	0.19039
Dividend	-	-	0.06187	0.07108	0.13294
Carrying charges	(0.02460)	(0.01918)	(0.01721)	(0.01759)	(0.07858)
ROC	0.02576	0.01944	0.01708	0.01743	0.07972
Total tax allocation	\$ 0.08273	\$ 0.08402	\$ 0.07833	\$ 0.07941	\$ 0.32448