# Brookfield Business Partners L.P.
**CUSIP: G16234109**
**All amounts in US Dollars**

## 2017 Distribution – Breakdown for U.S. Withholding Tax Purposes

| Record date | | February 28, 2017 | May 31, 2017 | August 31, 2017 | November 30, 2017 |
|---|---|---|---|---|---|
| Payment date | | March 31, 2017 | June 30, 2017 | September 29, 2017 | December 29, 2017 |
| Sourcing | Type | Amount ($) In Q1 | Amount ($) In Q3 | 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 | $0.0000 | $0.0000 | $0.0000 | $0.0000 |
| | Interest – Portfolio, bank deposit interest | $0.0625 | $0.0625 | $0.0132 | $0.0066 |
| | Dividend | $0.0000 | $0.0000 | $0.0493 | $0.0559 |
| | 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").

## 2017 Distribution – Breakdown for Canadian Withholding Tax Purposes

| Record date | | February 28, 2017 | May 31, 2017 | August 31, 2017 | November 30, 2017 |
|---|---|---|---|---|---|
| Payment date | | March 31, 2017 | June 30, 2017 | September 29, 2017 | December 29, 2017 |
| Sourcing | Type | Amount ($) In Q1 | Amount ($) In Q3 | Amount ($) In Q3 | Amount ($) In Q4 |
| Canadian | Interest (non-arm's length*) | $0.0625 | $0.0625 | $0.0132 | $0.0066 |
| | Dividend | $0.0000 | $0.0000 | $0.0493 | $0.0559 |
| | 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