

**Brookfield Business Partners L.P.**
**CUSIP: G16234109**
**All amounts in US Dollars**
**2018 Distribution – Breakdown for U.S. Withholding Tax Purposes**

Record date		February 28, 2018	May 31, 2018	August 31, 2018	November 30, 2018
Payment date		March 30, 2018	June 29, 2018	September 28, 2018	December 31, 2018
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
	<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	\$0.0090	\$0.0103	\$0.0048	\$0.0033
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0535	\$0.0522	\$0.0577	\$0.0592
	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 §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”).

**2018 Distribution – Breakdown for Canadian Withholding Tax Purposes**

Record date		February 28, 2018	May 31, 2018	August 31, 2018	November 30, 2018
Payment date		March 30, 2018	June 29, 2018	September 28, 2018	December 31, 2018
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm’s length*)	\$0.0090	\$0.0103	\$0.0103	\$0.0048
	Dividend	\$0.0535	\$0.0522	\$0.0522	\$0.0577
	Other	\$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 tax exemption