

**Brookfield Business Partners L.P.**
**CUSIP: G16234109**
**All amounts in US Dollars**
**2019 Distribution – Breakdown for U.S. Withholding Tax Purposes**

Record date		February 28, 2019	May 31, 2019	August 30, 2019	November 29, 2019
Payment date		March 29, 2019	June 28, 2019	September 30, 2019	December 31, 2019
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	\$0.0625	\$0.0625	\$0.0625	\$0.0625
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	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”).

**2019 Distribution – Breakdown for Canadian Withholding Tax Purposes**

Record date		February 28, 2019	May 31, 2019	August 30, 2019	November 29, 2019
Payment date		March 29, 2019	June 28, 2019	September 30, 2019	December 31, 2019
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.0625	\$0.0625	\$0.0625	\$0.0625
	Dividend	\$0.0000	\$0.0000	\$0.0000	\$0.0000
	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