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

2020 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		February 28, 2020	May 29, 2020	August 31, 2020	November 30, 2020
Payment date		March 31, 2020	June 30, 2020	September 30, 2020	December 31, 2020
		Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)
Sourcing	Туре	In Q1	In Q2	In Q3	In Q4
	Interest – non-Portfolio, non-bank	\$0.0000	\$0.0000	\$0.0000	\$0.0000
U.S.	deposit interest				
	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	\$0.0625	\$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
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").

2020 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		February 28, 2020	May 29, 2020	August 31, 2020	November 30, 2020
Payment date		March 31, 2020	June 30, 2020	September30, 2020	December 31, 2020
Sourcing	Туре	Amount (\$) In Q1	` '	, ,	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
Total		\$0.0625	\$0.0625	\$0.0625	\$0.0625

^{*} Not available for any domestic tax exemption