



## Brookfield Business Partners L.P.

CUSIP: G16234109

All amounts in US Dollars

### 2016 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		August 31, 2016	November 30, 2016
Payment date		September 30, 2016	December 31, 2016
Sourcing	Type	Amount (\$) In Q3	Amount (\$) In Q4
U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000	\$0.0000
	Interest – Portfolio, bank deposit interest	\$0.0000	\$0.0000
	Dividend	\$0.0000	\$0.0000
	Other income	\$0.0000	\$0.0000
	Return of capital	\$0.0000	\$0.0000
	<b>Total</b>	<b>\$0.0000</b>	<b>\$0.0000</b>
Non-U.S.	Interest – non-Portfolio, non-bank deposit interest	\$0.0000	\$0.0000
	Interest – Portfolio, bank deposit interest	\$0.1269	\$0.0957
	Dividend	\$0.0000	\$0.0000
	Other	(\$0.0569)	(\$0.0332)
<b>Total</b>		<b>\$0.0700</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”).

### 2016 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		August 31, 2016	November 30, 2016
Payment date		September 30, 2016	December 31, 2016
Sourcing	Type	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.1269	\$0.0957
	Dividend	\$0.0000	\$0.0000
	Other	\$0.0000	\$0.0000
Non-Canadian	Character Unspecified	\$0.0000	\$0.0000
	Other	(\$0.0569)	(\$0.0332)
<b>Total</b>		<b>\$0.0700</b>	<b>\$0.0625</b>

\* Not available for any domestic tax exemption