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JOEL RAJU INTY 54 HILLTOP AVE STAMFORD CT 06907-1311



ըլգկլինել||բնեւեցիիինկիգիկոլիգիկոյին

Dear Unitholder:

Enclosed is your 2021 Brookfield Infrastructure Partners L.P. ("BIP") U.S. Tax Package. We are generally required to send all unitholders a U.S. Tax Package. Non U.S. resident unitholders may not require the U.S. Tax Package.

This package contains important information needed to complete your 2021 U.S. federal and state tax returns, as applicable. It is important that you review the accuracy and completeness of the "Transaction Schedule" included in the U.S. Tax Package as it is utilized in preparing the U.S. tax forms. Please contact us at 1-866-949-2771 if you believe the information is incomplete or incorrect.

The contents of the U.S. Tax Package include:

- Schedule K-1 (Form 1065)
- Transaction Schedule
- 3. U.S. Sales Schedule, if applicable
- 4. Form 926 Information
- U.S. Frequently Asked Questions

Beginning tax year 2021, the IRS requires certain supplemental items in the <u>U.S.</u> Tax Package to be reported on Schedule K-3, which will be available online in August 2022. The information that will be reported to you on Schedule K-3 is included in the enclosed Supplemental K-1 Information attached to your Schedule K-1. The Schedule K-3 is not required to be attached to your U.S. federal and state tax returns.

Unless otherwise noted, the distributive share of all items included on your Schedule K-1 are components of net investment income as defined in Treas. Reg. 1.1411-4 and may be subject to the net investment income tax pursuant to IRC Section 1411.

The enclosed information is provided for general guidance, and is not intended to be, nor should it be construed as, the basis of tax advice. The tax information discussed in this package and reflected on the schedules provided to you is based on existing U.S. federal laws, regulations, and guidance as interpreted by the General Partner, Brookfield Infrastructure Partners Limited. Before undertaking any tax filing, you should refer to the appropriate U.S. federal, state, local, and non-U.S. laws and regulations, and consult your tax advisor.

If you have any questions regarding this package, please call toll free 1-866-949-2771 or visit the website below:

Online K-1 Access

To sign-up for paperless K-1 delivery, view K-1s from previous years, update ownership information, estimate gain/loss calculations, download the IRS Partner's Instructions for Schedule K-1, or download files for Turbo Tax, please visit:

Website:

www.taxpackagesupport.com/brookfield

Account Number:

48688071

Sincerely,

Brookfield Infrastructure Partners Limited General Partner

BROOKFIELD INFRASTRUCTURE PARTNERS L.P.
73 Front Street, 5th Floor
Hamilton, HM 12, Bermuda

brookfield.com

Account Number: 48688071



651121

			Final K	-1	☐ Amended	K-1	OMB No. 1545-0123
Sch	edule K-1 2021	■ Pa	art III	Partner's	Share of	Cur	rent Year Income,
(For	rm 1065)		The state of	Deductio	ns, Credi	ts, a	nd Other Items
	tment of the Treasury al Revenue Service For calendar year 2021, or tax year	1	Ordinary	business inco		14	Self-employment earnings (loss)
Par	tner's Share of Income, Deductions,	2	Net rent	ai real estate	ncome (loss)		
	edits, etc. See back of form and separate instructions.	3	Other no	el rental incon	ne (loss)	15	Credits
P	art I Information About the Partnership	4a	Guarant	eed payment	for services		(r
Α	Pertnership's employer identification number	1					
В	98-0330282 Partnership's name, address, city, state, and ZIP code	4b	Guarant	eed payment	for capital	16	Schedule K-3 is attached if checked .
	BROOKFIELD INFRASTRUCTURE PARTNERS, L.P. 73 FRONT STREET	4c	Total gu	aranteed pay	nents	17	Alternative minimum tax (AMT) items
	HAMILTON HM 12 BERMUDA	6	Interest	income	0		
С	IRS center where partnership filed return ▶ e-file	6a	Ordinar	y dividends			
D	Check if this is a publicly traded partnership (PTP)	1			0		
I P	art II Information About the Partner	6b	Qualifie	d dividends		18	Tax-exempt income and
E	Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)				0		nondeduclible expenses
F	5501	6c	Dividen	d equivalents		_	
-	Name, address, city, state, and ZIP code for partner entered in E. See instructions JOEL RAJU INTY 54 HILLTOP AVE	7	Royaltie	19			
	STAMFORD, CT 06907	8	Mat abo	d tarm annital	anin (lann)	1	
		l °	Mar Blio	rt-term capital	gain (ioss)	19	Distributions
G	General partner or LLC	9a	Net long	g-term capital		A	0
H1	□ Domestic partner □ Foreign partner	9b	Collectil	oles (28%) ga	n (loss)	-	
H2	If the partner is a disregarded entity (DE), enter the partner's:	""	COMPAN	nea (#0.10) Ac	11 (1000)	20	Other Information
112		9c	Unrecer	otured section	1250 gain	1	Guidi inidination
11	What type of entity is this partner? Other	"	Ornoco	rai ou oution	izou gain	A	0
12	If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here	10	Net sec	lion 1231 gair	(loss)	- A	0
J	Pertner's share of profit, loss, and capital (see instructions):			and the original	(.000)	AG	0
ľ	Beginning Ending	11	Other in	come (loss)		170	
	Profit 0.000000 % 0.000000 %	*			0	1	
	Loss 0.000000 % 0.000000 %		+			1	
	Cepital 0.000000 % 0.000000 %	9				1	Î
	Check if decrease is due to sale or exchange of partnership interest . Partner's share of liabilities:	12	Section	179 deduction	1	21	Foreign taxes paid or accrued
K	Beginning Ending	13	Other d	eductions		SSSSS	
	Nonrecourse \$	W*	COMMENT		0		
			+				
	Qualified nonrecourse financing \$						
	Recourse \$ \$		1				
	Check this box if Item K Includes liability amounts from lower tier partnerships						
L	Partner's Capital Account Analysis	22	☐ Mor	e than one ac	tivity for at-risk	numn	868*
-	Beginning capital account \$1	23				50 (0)	rity purposes*
	Capital contributed during the year \$ 0	_				-	al information.
	Current year net income (loss) \$ 0				10110101000	110,110	THOMAS TO
	Other increase (decrease) (attach explanation) \$						
	Withdrawals and distributions \$(0)	=					
	Ending capital account \$ 1	0					
	2000 00 € 20 € 00 € 00 € 0 € 0 € 0 € 0 €	Se					
M	Did the partner contribute property with a built-in gain (loss)?	SL					
100	Yes No If "Yes " attach statement. See instructions.	For IRS Use Only					
N	Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	1 5					
100	Beginning \$	_					
1	Ending \$	1					

2021 SUPPLEMENTAL K-1 INFORMATION

PARTNER NAME: ACCOUNT NUMBER: JOEL RAJU INTY

48688071

This supplemental K-1 information includes information that will be reported to you on Schedule K-3.

	U.S. So			gn Source - Passive	Sourced	by Partner		Total
5 - Interest Income							_	
US	S	0	S	0	\$	0	\$	0
BD	S	0	\$	0	\$	0	S	0
CA	S	0	S	0	S	0	5	0
Total Interest Income	S	0	\$	0	S	0	\$	_ 0
6a - Ordinary Dividends (Includes Amounts Reported on Line 6b)				107200				
US - Eligible for the 50% Dividends Received Deduction	S	0	S	0		0		0
BD	S	0	S	0	\$	0	S	0
CA	S	0	S	0	\$	0	S	0
Total Ordinary Dividends	S	0	S	0	S	0	S	0
6b - Qualified Dividends								-
US - Eligible for the 50% Dividends Received Deduction	S	0		0			S	0
CA	S	0	\$	0	5	0		0
Total Qualified Dividends	S	0	\$	0	5	0	\$	0
8 - Net Short-Term Capital Gain	S	0	S	0	S	0	\$	0
9a - Net Long-Term Capital Gain	\$	0	S	0	\$	0	\$	0
11i - Other Income/(Loss) IRC Section 1293(a)(1)(A) - PFIC Qualified Electing Fund Ordinary Income Inclusion								
UK	S	0		0		0	\$	0
Total Other Income/(Loss)	S	0	\$	0	S	0	S	0
13w Deductions - Portfolio (Formerly Deductible by Individuals Under IRC Section 67 Subject to 2% AGI Floor)								
Guaranteed Payment for the Use of Capital under IRC § 707(c)	S	0	S	0	S	0	\$	0
Management and Other Expenses	S	0	S	0	S	0	S	0
Total Deductions - Portfolio	S	0	S	0	S	0	S	0

[&]quot;Brookfield Infrastructure Partners LP did not have any effectively connected income ("ECI") or any deduction eligible income ("DEI") for the year ended December 31, 2021.

Partner's Information for Base Erosion and Anti-Abuse Tax (Section 59A)

Gross Receipts for Section 59A(e) Gross Receipts for the First Preceding Year Gross Receipts for the Second Preceding Year Gross Receipts for the Third Preceding Year

	(a) Total	(b) Total ECI Gr Receipts	oss (c) Total r Gross Re	
S	0	S	0 S	0
			edule K-1, Box 20A	
	Please refer	to your 2019 Scho	edule K-1, Box 20A	G
	Please refer	to your 2018 Sch	edule K-1, Box 20A	G

Supplemental Disclosure for Certain Former Brookfield Infrastructure Corporation ("BIPC") Class A Shareholders

If you were a shareholder of BIPC and you obtained BIP units via an exchange of BIPC Class A shares, your Schedule K-1 may need to be updated to properly reflect this transaction. Please contact Tax Package Support at 1-866-949-2771 for additional information.

Supplemental Disclosure for Certain Former Enercare, Inc. Shareholders

If you were a Canadian shareholder of Enercare Inc. and you obtained BIP units via an exchange of Brookfield Infrastructure Partners Exchange LP units, you may be required to report additional gain for US tax purposes if you have a US tax filing obligation. Please contact Tax Package Support at 1-866-949-2771 for additional information.

2021 TRANSACTION SCHEDULE

PARTNER NAME:
ACCOUNT NUMBER:
PARTNER FEDERAL ID/ENTITY:
CUSTODIAN FEDERAL ID:
PARTNERSHIP FEDERAL ID:

JOEL RAJU INTY 48688071 ***-**-5501 / Other

98-0330282

THIS SCHEDULE IS NOT PROOF OF OWNERSHIP

This schedule contains a summary of your transactions of Brookfield Infrastructure Partners L.P. through December 31, 2021 including your beginning of year unit balance, your current year unit activity, and your end of year unit balance as reported to the Partnership by your broker or the Partnership's transfer agent. If your records do not agree with the unit ownership information and/or entity type, then the information reported to you, and the Internal Revenue Service, and state tax authorities will be incorrect. Therefore, it is important that you carefully review the information to ensure it is accurate and complete. Any corrections to this information must be submitted to the Partnership by June 30, 2022 in one of the following ways:

 Call Tax Package Support at (866) 949-2771, Monday through Friday from 8 A.M. to 5 P.M. Central Time.

Tax Package Support representatives cannot provide tax advice or answer questions regarding your particular tax situation.

Submit corrections via our website www.taxpackagesupport.com/brookfield

Failure to submit corrections by <u>June 30, 2022</u> may require you to file Form 8082 - "Notice of Inconsistent Treatment or Administrative Adjustment Request" with your federal income tax return.

If you held multiple lots of Partnership units, the ownership information has been accumulated for each lot having a common federal tax identification number and entity type, except for lots attributable to an individual retirement account (IRA), Keogh, or similar type of account, which are reported in a separate tax package. For IRA, Keogh, or other retirement accounts, the federal tax identification number of the custodian is shown.

Your transaction information reported here came from your broker's or nominee's records, provided the broker or nominee supplied the information in accordance with Internal Revenue Code §6031(c). IRS Regulations concerning partnerships require brokers and nominees to inform the Partnership directly of your unit activity so that the Partnership may automatically furnish you with tax information, and the Partnership may rely upon such information for purposes of filing its federal tax return.

TRANSACTION		1
DESCRIPTION	DATE	UNITS
BEGINNING OF YEAR UNITS	DAILE	0.01952
220.1111110 01 12 11 011110		0.01002
		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
END OF YEAR UNITS	949	0.01952

Form 926 Information: Return by a U.S. Transferor of Property to a Foreign Corporation

Information Reporting Required Under IRC Section 60388.

Generally, a U.S. citizan or resident, a domestic corporation, or an estate or trust (other than a foreign estate or trust) is required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation, to report a transfer of property to a foreign corporation described under IRC Section 60388(a)(1)(A). The following information is being provided to assist you with Form 926.

This information is applicable to you if you held an interest in Brookfield Infrastructure Partners. LP, including attribution, on any of the dates to you if you are uncertain as to whether this applies to you.

PLEASE CONSULT YOUR TAX ADVISOR.

· deme	Brookfield Infrastructure Partners, LP 98-0330282					
ine 7:						
ine 5a° ine 6° ine 7°	Transferee Foreign Corporation Information	formation				
ine 5a° ine 6° ine 7°	BIP Bermuda Holdings 1 Limited	BAP Bermuda Holdings I Limited	BIP Bermuda Holdings I Limited	BiP Bermuda Holdings I Limited	BIP Bernvda Holdings I Limited	BiP Bermuda Holdings I Limited
ne 52° .	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	STATE OF STA	OF CAS CAS CAS	00 000 1010	00 000 000	00 0554740
7 4 4 5 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	22 Feet Steet 6th Class	73 Exact Sheet 6th Hore	73 Errei Chan Ah Done	74 Errot Street 5th Floor	73 Ernot Street 5th Floor	73 Front Street 5th Floor
£ 20 E	Hamilton HM 12	Hamilton HM 12	Hamilton, HM 12	Hamilton, HM 12	Hamilton, HM 12	Hamilton, HM 12
79 94 Pe	Bermids	Bermide	Bermida	Bernuda	Bermuda	Bermuda
10 B*	Bernuda	Bermuda	Bermuda	Bermuda	Bermuda	Bermuda
-	Corporation	Corporation	Corporation	Corporation	Corporation	Corporation
Line 9"	Yes	Yes	Yes	Yes	Yes	Yes
Part III:	Information Regarding Transfer of Property	Property		0.000		
Section A	Cash					The state of the s
Column a*	January 26, 2021	March 31, 2021	June 30, 2021	September 30, 2021	November 17, 2021	December 31, 2021
Column c*	0.8	0 %	05	0 99 3	0	0
Ine 10"	Yes		Yes	Tes	103	163
Section B	Other Property (Other than Intangible Property Subject to Section 36		(4)	4514	MICA	MA
Column a	NA	NA	NA	Nie	Z/N	N/A
Column c*	C N	N/A	NA	MA	MA	NIA
Column d*	NA	NA	NIA	NIA	NIA	NIA
Column e*	NIA	NIA	NIA	NIA	NIA	NA
ine 11°	NIA	NA	NA	N/A	NIA	NIA
Ine 12a*	NA	NIA	NA	NIA	NIA	NIA
Ine 13"	N/A Justinian Brown server Catholical to Con-	NA	NA	NIN	N/A	VIII.
econ c	Mangane rioperty Started to Sec. 301 [0]	Series .	MA	MIA	N/A	Nik
ine 15°	N/A	AN	NIA	AN	N/A	NIA
Part IV:	Additional Information Regarding Transfer of Property	Transfer of Property				
me 16a*	70.511%	70.513%	70,519%	70.525%	70.530%	70.023%
Jne 16b*	70.511%	70.513%	70.519%	70.525%	70.530%	70.023%
ine 17°	IRC Sec. 351	IRC Sec. 351	IRC Sec. 351	IRC Sec. 351	IRC Sec. 351	IRC Sec. 351
ine 18*	No	No	No	No	S.	No.
Ine 19*	No	No	No	No.	Q.	No
ine 20a"	No	No	No	ON:	No.	200
ine 21*	No	No	No	20	No	NO
escription	* Description of Line Items					
The Transfer	Part II: Transferse Foreign Cornoration Information	30	Line 12a	Were Any Assets of a Foreign Branch Transferred	th Transferred	
Ina 4	Name of Transferse			to a Foreign Cornoration?		
1 4	EM of Transfered		Line 13	Did the Transferr Transfer Property Described in Sec. 367/d1/417	Described in Sec 367/d1/412	
ine fi	Address of Transferan		Line 14a	Did the Transferor Transfer Any Property	perty	
Line 7	Place of Organization of Transferee			With a Useful Life > 20 Years?		
. 00	Foreign Law Characterization		Line 15	Was Any Property Defined in Reg. Sec.	ec.	
Une 9	is Transferee a Controlled Foreign Corporation?	orporation?		1.462-7(c)(1) Transferred?		
of III- Inform	Part III- Information Reparation Transfer of Property		Part IV: Additional Information Reparding Transfer of Property	garding Transfer of Property		
UMD A	Date of Transfer		Line 16a	Transferor's falenest in Transferoe Before	lefore	
Column b	Description of Property		Line 16b	Transferor's Interest in Transferee After	Mer	
Column c	Fair Market Value On Date of Transfer	34	Line 17	Type of Non-Recognition Transaction	Lie Lie	
Column d	Cost or Other Basis		Line 18	Transfer Subject to a b.c.d		
Column e	Gain Recognized On Transfer	4	Line 19	Change in Entry Classification?		
Line 10	Was Cash the Only Property Transferred?	теб?	Line 20a	Covered by Sec. 357(e)(2)?		
Tue III	Subject to Sec. Sor (a):		FIING 2.1	מסופות כל בהה ההואליו.		



U.S. Federal Tax Form Schedule K-1 Frequently Asked Questions

1. What is a Schedule K-1? What if I received a Form 1099?

Brookfield Infrastructure Partners L.P. is required to issue a Schedule K-1 to each unitholder to report such unitholder's allocable share of the partnership's taxable income. Unitholders will use the Schedule K-1 to prepare their individual tax return. A Form 1099 issued by your broker or by Brookfield Infrastructure Partners L.P. should not be used to report on your individual tax form your allocable share of the partnership's taxable income, but may contain information about withholding and potential tax credits available to you.

2. What is the Transaction Schedule attached with the Schedule K-1?

The Transaction Schedule provides the details of your transaction history of Brookfield Infrastructure Partners L.P.

3. Box 19 shows cash distributions that I didn't receive. What should I do?

Please confirm the details are correct on the Transaction Schedule. The Transaction Schedule is not proof of ownership, but provides the details of your transaction history with Brookfield Infrastructure Partners L.P. as reported by the broker of record. If the detail is incorrect, please contact your broker for more information on your cash distributions. In addition, please contact Brookfield Infrastructure Partners L.P. at 1-866-949-2771 with the correct transaction information.

4. Do I report the cash distribution (from Box 19 on the K-1 Schedule) on my Form 1040?

The cash distribution reported on the Schedule K-1 is not reported on your individual tax return. However, distributions in excess of your basis may generate realized gain, pursuant to IRC Section 731(a)(1).

5. My units have been sold. Why was a Schedule K-1 sent to me?

Each investor who holds units for any portion of the previous year receives a Schedule K-1.

- Is any of the allocable share of partnership income reported on Schedule K-1 from Brookfield Infrastructure Partners LP, considered Unrelated Business Taxable Income ("UBTI")?
 No.
- 7. Why did I get a Schedule K-1 on my Individual Retirement Account ("IRA")?

If the Schedule K-1 reports that the account is held by an IRA, the amounts are not reportable on your individual tax return.

8. What should be done with inherited units?

Units received through inheritance are subject to special valuation rules. Contact your broker with whom the original purchase was made for information about how to handle the transfer correctly.

9. What items included on my Schedule K-1 are components of net investment income?

Unless otherwise noted, the distributive share of all items included on your Schedule K-1 are components of net investment income as defined in Treas. Reg. 1.1411-4 and may be subject to the net investment income tax pursuant to IRC Section 1411. Please consult your tax advisor.

10. What is a Schedule K-3?

Schedule K-3 is new for the 2021 tax year. Schedule K-3 replaces, supplements, and clarifies certain amounts previously reported on Lines 16 and 20 of the Schedule K-1. Brookfield Infrastructure Partners L.P. has reported the relevant Schedule K-3 items to you on the Supplemental K-1 Information statement attached to your K-1.

The Schedule K-3 will be available online at www.taxpackagesupport.com/brookfield by August 31, 2022. The Schedule K-3 is not required to be attached to your U.S. federal and state tax returns.