

Brookfield

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JOEL RAJU INTY
54 HILLTOP AVE
STAMFORD CT 06907-1311



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:

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

Beginning tax year 2021, the IRS requires certain supplemental items in the U.S. 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

**Schedule K-1
(Form 1065)**

Department of the Treasury
Internal Revenue Service

2021

For calendar year 2021, or tax year

beginning 2021 ending _____

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Final K-1 Amended K-1

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	14	Self-employment earnings (loss)
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	15	Credits
4a	Guaranteed payments for services		
4b	Guaranteed payments for capital	16	Schedule K-3 is attached if checked <input checked="" type="checkbox"/>
4c	Total guaranteed payments	17	Alternative minimum tax (AMT) items
5	Interest income		
	0		
6a	Ordinary dividends		
	0		
6b	Qualified dividends	18	Tax-exempt income and nondeductible expenses
	0		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	19	Distributions
	0	A	0
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	20	Other information
		A	0
10	Net section 1231 gain (loss)		
		AG	0
11	Other income (loss)		
I*	0		
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
W*	0		

Part I Information About the Partnership

A Partnership's employer identification number
98-0330282

B Partnership's name, address, city, state, and ZIP code
BROOKFIELD INFRASTRUCTURE PARTNERS, L.P.
73 FRONT STREET
HAMILTON HM 12 BERMUDA

C IRS center where partnership filed return ▶ e-file

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)
.....5501

F Name, address, city, state, and ZIP code for partner entered in E. See instructions
JOEL RAJU INTY
54 HILLTOP AVE
STAMFORD, CT 06907

G General partner or LLC member-manager Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's:
TIN _____ Name _____

I1 What type of entity is this partner? Other

I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	0.000000 %	0.000000 %
Loss	0.000000 %	0.000000 %
Capital	0.000000 %	0.000000 %

Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

Check this box if Item K includes liability amounts from lower tier partnerships

L Partner's Capital Account Analysis

Beginning capital account	\$	1
Capital contributed during the year	\$	0
Current year net income (loss)	\$	0
Other increase (decrease) (attach explanation)	\$	0
Withdrawals and distributions	\$(0)
Ending capital account	\$	1

M Did the partner contribute property with a built-in gain (loss)?
 Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)

Beginning	\$
Ending	\$

For IRS Use Only

22 More than one activity for at-risk purposes*
23 More than one activity for passive activity purposes*
*See attached statement for additional information.

Brookfield**2021 SUPPLEMENTAL K-1 INFORMATION**

PARTNER NAME: JOEL RAJU INTY
ACCOUNT NUMBER: 48688071

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

	U.S. Source - FDAP	Foreign Source - Passive	Sourced by Partner	Total
5 - Interest Income				
US	\$ 0	\$ 0	\$ 0	\$ 0
BD	\$ 0	\$ 0	\$ 0	\$ 0
CA	\$ 0	\$ 0	\$ 0	\$ 0
Total Interest Income	\$ 0	\$ 0	\$ 0	\$ 0

6a - Ordinary Dividends (Includes Amounts Reported on Line 6b)

US - Eligible for the 50% Dividends Received Deduction

US	\$ 0	\$ 0	\$ 0	\$ 0
BD	\$ 0	\$ 0	\$ 0	\$ 0
CA	\$ 0	\$ 0	\$ 0	\$ 0
Total Ordinary Dividends	\$ 0	\$ 0	\$ 0	\$ 0

6b - Qualified Dividends

US - Eligible for the 50% Dividends Received Deduction

US	\$ 0	\$ 0	\$ 0	\$ 0
CA	\$ 0	\$ 0	\$ 0	\$ 0
Total Qualified Dividends	\$ 0	\$ 0	\$ 0	\$ 0

8 - Net Short-Term Capital Gain

	\$ 0	\$ 0	\$ 0	\$ 0
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9a - Net Long-Term Capital Gain

	\$ 0	\$ 0	\$ 0	\$ 0
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11i - Other Income/(Loss)

IRC Section 1293(a)(1)(A) - PFIC Qualified Electing Fund

Ordinary Income Inclusion

UK

UK	\$ 0	\$ 0	\$ 0	\$ 0
Total Other Income/(Loss)	\$ 0	\$ 0	\$ 0	\$ 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)

Management and Other Expenses

Guaranteed Payment for the Use of Capital under IRC § 707(c)	\$ 0	\$ 0	\$ 0	\$ 0
Management and Other Expenses	\$ 0	\$ 0	\$ 0	\$ 0
Total Deductions - Portfolio	\$ 0	\$ 0	\$ 0	\$ 0

*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)

	(a) Total	(b) Total ECI Gross Receipts	(c) Total non-ECI Gross Receipts
Gross Receipts for Section 59A(e)	\$ 0	\$ 0	\$ 0
Gross Receipts for the First Preceding Year	Please refer to your 2020 Schedule K-1, Box 20AG		
Gross Receipts for the Second Preceding Year	Please refer to your 2019 Schedule K-1, Box 20AG		
Gross Receipts for the Third Preceding Year	Please refer to your 2018 Schedule K-1, Box 20AG		

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.

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

Information Reporting Required Under IRC Section 6039B:

Generally, a U.S. citizen 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 6039B(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 referenced on Part III Section A Column a* and Part III Section B Column a*. Please consult your broker or tax advisor if you are uncertain as to whether this applies to you.

PLEASE CONSULT YOUR TAX ADVISOR.

Part I: U.S. Transferor Information		BIP Bermuda Holdings I Limited		BIP Bermuda Holdings I Limited		BIP Bermuda Holdings I Limited	
Line 3a	Entity Name:	Line 5a*	98-0564348	Line 5a*	98-0564348	Line 5a*	98-0564348
Line 3b	EIN:	Line 6*	73 Front Street, 5th Floor Hamilton, HM 12	Line 6*	73 Front Street, 5th Floor Hamilton, HM 12	Line 6*	73 Front Street, 5th Floor Hamilton, HM 12
Line 4*	Transferee Foreign Corporation Information	Line 7*	Bermuda	Line 7*	Bermuda	Line 7*	Bermuda
Line 5*	98-0564348	Line 8*	Corporation	Line 8*	Corporation	Line 8*	Corporation
Line 6*	Yes	Line 9*	Yes	Line 9*	Yes	Line 9*	Yes
Part III: Information Regarding Transfer of Property							
Section A							
Column a*	Cash	Column a*	March 31, 2021	Column a*	June 30, 2021	Column a*	September 30, 2021
Column b*	\$ 0	Column b*	\$ 0	Column b*	\$ 0	Column b*	\$ 0
Column c*	Yes	Column c*	Yes	Column c*	Yes	Column c*	Yes
Line 10*	Yes	Line 10*	Yes	Line 10*	Yes	Line 10*	Yes
Section B							
Column a*	Other Property (Other than Intangible Property Subject to Section 367(d))	Column a*	N/A	Column a*	N/A	Column a*	N/A
Column b*	N/A	Column b*	N/A	Column b*	N/A	Column b*	N/A
Column c*	N/A	Column c*	N/A	Column c*	N/A	Column c*	N/A
Column d*	N/A	Column d*	N/A	Column d*	N/A	Column d*	N/A
Column e*	N/A	Column e*	N/A	Column e*	N/A	Column e*	N/A
Line 11*	N/A	Line 11*	N/A	Line 11*	N/A	Line 11*	N/A
Line 12a*	N/A	Line 12a*	N/A	Line 12a*	N/A	Line 12a*	N/A
Line 13*	N/A	Line 13*	N/A	Line 13*	N/A	Line 13*	N/A
Section C							
Line 14a*	Intangible Property Subject to Sec. 367(d)	Line 14a*	N/A	Line 14a*	N/A	Line 14a*	N/A
Line 15*	N/A	Line 15*	N/A	Line 15*	N/A	Line 15*	N/A
Part IV: Additional Information Regarding Transfer of Property							
Line 16a*	70.511%	Line 16a*	70.513%	Line 16a*	70.519%	Line 16a*	70.525%
Line 16b*	70.511%	Line 16b*	70.513%	Line 16b*	70.519%	Line 16b*	70.525%
Line 17*	IRC Sec. 351	Line 17*	IRC Sec. 351	Line 17*	IRC Sec. 351	Line 17*	IRC Sec. 351
Line 18*	No	Line 18*	No	Line 18*	No	Line 18*	No
Line 19*	No	Line 19*	No	Line 19*	No	Line 19*	No
Line 20a*	No	Line 20a*	No	Line 20a*	No	Line 20a*	No
Line 21*	No	Line 21*	No	Line 21*	No	Line 21*	No

Part II: Transferee Foreign Corporation Information		Part III: Information Regarding Transfer of Property	
Line 4	Name of Transferee	Line 10a	Date of Transfer
Line 5a	EIN of Transferee	Line 10b	Description of Property
Line 6	Address of Transferee	Line 17	Fair Market Value On Date of Transfer
Line 7	Place of Organization of Transferee	Line 18	Cost or Other Basis
Line 8	Foreign Law Characterization	Line 19	Gain Recognized On Transfer
Line 9	Is Transferee a Controlled Foreign Corporation?	Line 20a	Was Cash the Only Property Transferred?
Line 10		Line 21	Subject to Sec. 367(a)?
Line 4	Brookfield Infrastructure Partners, LP	Line 10a	
Line 5a	98-0330282	Line 10b	
Line 6	73 Front Street, 5th Floor Hamilton, HM 12	Line 17	
Line 7	Bermuda	Line 18	
Line 8	Foreign Law Characterization	Line 19	
Line 9	Is Transferee a Controlled Foreign Corporation?	Line 20a	
Line 10		Line 21	



Brookfield

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.
6. **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.