



ENERGY TRANSFER LP (NYSE:ET)
Tax Package Support · (800) 617-7736
PO Box 139031 · Dallas, TX 75313

JAIPAL REDDY PADAMATI
2711 CATOOSA LN
CORINTH, TX 76210

Dear Unitholder:

The information reported to you on this Schedule K-1 is subject to change. If the Tax Relief for American Families and Workers Act of 2024 (H.R. 7024), which passed the House of Representatives and is awaiting action in the Senate, were to become law, we could be forced to make changes to our tax reporting for 2023. Such changes may affect the information reported to you on Schedule K-1.

Enclosed is your ENERGY TRANSFER LP ("ET" or "Partnership") tax package for the year ended December 31, 2023. The information in this package is provided to you because the Partnership has been notified either by your broker or the Partnership's transfer agent that you were an owner of Partnership units during the 2023 tax year. If the information provided by your broker or the transfer agent is incorrect, the information reported to you and the Internal Revenue Service ("IRS") will be incorrect. Therefore, it is important that you carefully review the information included in this package to ensure it is correct.

The following documents are provided in this package: 1) Schedule K-1 and Instructions, 2) Supplemental K-1 Information Statement, 3) Transaction Schedule, 4) Sales Worksheet (only if units were sold in 2023), 5) State Information Schedules

This package includes a set of general instructions that you may use in conjunction with the 2023 Partner's Instructions for Schedule K-1 (Form 1065) that is published by the IRS and available on the Partnership's website. The Partnership's website also includes a list of Frequently Asked Questions ("FAQs") that pertain to the federal income tax issues associated with investments in Publicly Traded Partnerships ("PTPs").

On November 3, 2023, ET and Crestwood Equity Partners LP ("CEQP") merged with ET surviving. As a result of the merger, each CEQP common unit was converted into the right to receive 2.07 ET common units. If you held CEQP or CEQP-P units through the merger and received ET units as part of this transaction, please carefully review the Transaction Schedule to ensure that the units reported in this package are correct.

The Partnership reports items of international tax relevance to our partners on Schedule K-3. As we disclose in our quarterly distribution press releases, all of our income is effectively connected with a United States trade or business. However, a limited number of unitholders (primarily foreign unitholders, unitholders computing a foreign tax credit on their tax return and certain corporate and/or partnership unitholders) may need the detailed information disclosed on Schedule K-3 for their specific reporting requirements. The Schedule K-3 will be available online at www.taxpackagesupport.com/et by June 28, 2024 and is not included in the enclosed tax package. Notwithstanding the aforementioned, to the extent our Schedule K-3 is applicable to your return filing needs, we encourage you to review the information contained on this form when available and refer to the appropriate federal laws and guidance or consult with your tax advisor.

UNLESS YOU NOTIFY US THROUGH THE WEB PORTAL, THE TOLL-FREE CALL CENTER, OR IN WRITING THAT YOU WISH TO RECEIVE A PAPER COPY OF SCHEDULE K-3 BY MAIL, YOU ARE DEEMED TO CONSENT TO RECEIVE SCHEDULE K-3 PURSUANT TO THE FOLLOWING PROCEDURES: (1) YOU OR YOUR AUTHORIZED RETURN PREPARER MAY RETRIEVE A DIGITAL COPY OF YOUR SCHEDULE K-3 FROM THE WEB PORTAL; (2) ALTERNATIVELY, YOU OR YOUR AUTHORIZED RETURN PREPARER CAN CALL THE TOLL-FREE CALL CENTER AFTER THE SCHEDULE K-3 HAS BEEN MADE AVAILABLE ON THE WEB PORTAL AND REQUEST THAT A DIGITAL COPY OF THE SCHEDULE K-3 BE DELIVERED VIA EMAIL. IN ALL CASES, YOUR SCHEDULE K-3 WILL BE PROVIDED TO THE INTERNAL REVENUE SERVICE.

The tax guidance contained in this package, reflected on the enclosed schedules and provided on the Partnership's website is based on existing federal and state tax laws and regulations as interpreted by the General Partner. This information is being provided for your general guidance, and is not intended to be, nor should it be construed as, the basis of tax advice. Before undertaking any tax filing, the Partnership suggests that you refer to the appropriate federal and state income tax laws or consult your personal tax advisor.

Online K-1 Access

To sign-up for paperless K-1 delivery, view K-1s from previous years, update ownership information, or estimate gain/loss calculations, visit the website below.

Website: <https://www.taxpackagesupport.com/et>
Account Number: **56142400**

Any corrections to the information in this package must be submitted to the Partnership by **May 10th, 2024** in one of the following ways:

1. Submit corrections online through the Partnership's website at www.taxpackagesupport.com/et.
2. Call Tax Package Support at **1-800-617-7736**.

Failure to submit corrections by **May 10th, 2024** may require you to file Form 8082 - "Notice of Inconsistent Treatment or Administrative Adjustment Request" with your federal income tax return.

Thank you for your investment in ENERGY TRANSFER LP.

Sincerely,

ENERGY TRANSFER LP



IMPORTANT NOTICE: The information in the enclosed tax package is provided by the Partnership to assist you in preparing your personal tax return. The information reflects the application of various assumptions and conventions, as disclosed by the Partnership in various SEC filings and other offering documents. It is anticipated that the Partnership may provide disclosure of certain of these assumptions and conventions in the preparation of the Partnership return as warranted by the IRS and/or other taxing authorities. We suggest you refer to the appropriate federal and state income tax laws, instructions, SEC filings and other offering documents, and that you consult your tax advisor with any questions. You should discuss with your tax advisor whether the treatment of any items in the enclosed tax package might subject you and/or your tax advisor to a penalty by a taxing authority and the need to adequately disclose any items in order to avoid such penalty.

Schedule K-1
(Form 1065)

2023

651123

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year

Final K-1

Amended K-1

OMB No. 1545-0123

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

See separate instructions.

Part I Information About the Partnership	
A Partnership's employer identification number 30-0108820	
B Partnership's name, address, city, state, and ZIP code ENERGY TRANSFER LP 8111 WESTCHESTER DRIVE SUITE 600 DALLAS, TX 75225	
C IRS center where partnership filed return: e-file	
D <input checked="" type="checkbox"/> 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.) ●●●●-3646	
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. JAIPAL REDDY PADAMATI 2711 CATOOSA LN CORINTH, TX 76210	
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member	
H1 <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
H2 <input type="checkbox"/> If the partner is a disregarded entity (DE), enter the partner's: TIN _____ Name _____	
I1 What type of entity is this partner? Individual	
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here. <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning Ending	
Profit 0.000013 % 0.000000 %	
Loss 0.000013 % 0.000000 %	
Capital 0.000009 % 0.000000 %	
Check if decrease is due to: <input checked="" type="checkbox"/> Sale or <input type="checkbox"/> Exchange of partnership interest. See instructions.	
K1 Partner's share of liabilities:	
Beginning Ending	
Nonrecourse \$ 490 \$ 0	
Qualified nonrecourse financing \$ 0 \$ 0	
Recourse \$ 0 \$ 0	
K2 Check this box if item K1 includes liability amounts from lower-tier partnerships <input checked="" type="checkbox"/>	
K3 Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions <input type="checkbox"/>	
L Partner's Capital Account Analysis	
Beginning capital account \$ 2,121	
Capital contributed during the year . . . \$ 296	
Current year net income (loss) \$ 256	
Other increase (decrease) (attach explanation) \$ 0	
Withdrawals and distributions \$ (2,673)	
Ending capital account \$ 0	
M Did the partner contribute property with a built-in gain (loss)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement. See instructions.	
N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)	
Beginning \$ _____	
Ending \$ _____	

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) 263	14	Self-employment earnings (loss)
2	Net rental real estate income (loss) 0		
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 A -38
5	Interest income 0	B	0
6a	Ordinary dividends 0		
6b	Qualified dividends 0	18	Tax-exempt income and nondeductible expenses
6c	Dividend equivalents	C	0
7	Royalties		
8	Net short-term capital gain (loss) 0	19	Distributions
9a	Net long-term capital gain (loss) 0	A	340
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	20	Other information
10	Net section 1231 gain (loss) 0	A	0
11	Other income (loss)	N	113
		V	263
		*	STMT
12	Section 179 deduction	21	Foreign taxes paid or accrued
13	Other deductions		
A	0		
H	0		
K	7		
22	More than one activity for at-risk purposes*		
23	<input checked="" type="checkbox"/> More than one activity for passive activity purposes*		

For IRS Use Only

*See attached statement for additional information.

Investor's Guide to K-1 Tax Package Support

Investor Tax Package

Please note that units reflected below are **examples** only.
Please refer to the enclosed Transaction Schedule and Sales Schedule (if applicable) for actual units.

Investor purchases or sells units in partnership through their broker/nominee/transfer agent. Broker/nominee/transfer agent reports to the partnership, the type of transaction (acquisition/disposition), date of the transaction, number of units and the amount paid for purchased units. If the broker/nominee does not provide the purchase amount, the partnership will use a default low-close trading price during a time period around the reported transaction. **See below to find out how to correct any information contained in your Tax Package that is inconsistent with your records.**

EXAMPLE TRANSACTIONS		UNITS
DESCRIPTION	DATE	
BEGINNING OF YEAR UNITS		500.00000
AC BUY	3/4/2023	200.00000
DA SELL	10/14/2023	100.00000

TRANSACTION SCHEDULE

- The transaction type, date and number of units involved in the transactions that occurred during the tax year are reported on the Transaction Schedule.
- A summary of units held at beginning of year is also reported.

SCHEDULE K-1

Beginning capital account represents your Ending capital account from prior year K-1

Capital contributed during the year is the amount paid for all of the units acquired during the tax year. This is the starting basis in the newly acquired units.

Current year net income (loss) will show an increase or decrease in your Capital Account by certain Partner's Share of Current Year Income, Deductions, Credits, and Other items as reported on the Schedule K-1, Part III.

Withdrawals & distributions shows the cash distribution amount reported in line 19a as well as the remaining basis of any interests disposed during the year. These items decrease your basis.

Ending capital account represents your basis in the partnership at the end of the tax year.

L EXAMPLE Partner's Capital Account Analysis

Beginning capital account	\$ _____
Capital contributed during the year	\$ _____
Current year net income (loss)	\$ _____
Other increase (decrease)	\$ _____
Withdrawals & distributions	\$(_____)
Ending capital account	\$ _____

EXAMPLE SALES WORKSHEET

1	2	3	4	5	6
UNITS SOLD	SALE DATE	SALES PROCEEDS	AVERAGE PURCHASE PRICE / INITIAL BASIS AMOUNT	CUMULATIVE ADJUSTMENTS TO BASIS	AVERAGE COST BASIS
100.00000	10/14/2023				

- Units Sold – Corresponds to the units sold by date in the current year as reported on your Transaction Schedule. **See below to find out how to view a detailed breakdown of units being disposed by previous lots of units acquired.**
- Sale Date – Represents the date the units were sold in the current year.
- Sales Proceeds – Please refer to your records.
- Average Purchase Price / Initial Basis Amount – Sum of the purchase prices of acquired units as reported in current and/or prior years for the disposed interests. This information was provided to the partnership by you or your broker. **See below to find out how to view the purchase price associated with each acquisition transaction (both current and prior years).**
- Cumulative Adjustments to Basis – This information is a summary of your cumulative allocable partnership income, deductions, distributions, etc. for the interests being sold. This amount has been reported on this K-1 and previous K-1s if units were acquired in a prior year. **See below to find out how to view a detailed breakdown of each interest summarized in this Worksheet.**
- Average Cost Basis - Sum of columns 4 and 5

www.taxpackagesupport.com

**Sign up now. It's easy to set up access to your K-1 information and more online.
Be sure to use the Account Number listed on the bottom of the cover letter when adding a K-1.**

Visit www.taxpackagesupport.com to sign-up for paperless K-1 delivery, receive email notifications when K-1s are released, view K-1s for current year and 2 previous years, update ownership information or estimate gain/loss calculations.

Access more detailed information about the transactions associated with your Schedule K-1 as well as other helpful information.

Click on "Update Ownership Information" to view/edit account and transaction information provided to the partnership by your broker/nominee. See transaction detail including purchase amount for both current and prior year transactions.

View details of disposed interests summarized on the Sales Worksheet in this Tax Package (only applicable in years with a sale of units)

Don't forget to sign-up for paperless K-1s at www.taxpackagesupport.com

SUPPLEMENTAL K-1 INFORMATION STATEMENT FOR TAX YEAR 2023

ENERGY TRANSFER LP (NYSE:ET)

<u>Schedule of Separate Passive Activities</u>	<u>FEIN</u>	<u>Type of Activity</u>	<u>Disposed</u>	<u>PTP</u>	<u>Pass-through</u>
ET: Energy Transfer LP	30-0108820	trade/business		X	X
USAC: USA Compression Partners, LP	75-2771546	trade/business		X	X
SUN: Sunoco LP	30-0740483	trade/business		X	X

The passive activity loss limitations provide that individuals and some other types of investors that do not meet certain business participation thresholds may only deduct losses from these activities to the extent of the taxpayer's income from such activities. One of the unique tax issues related to investments in PTPs provides that the passive activity loss limitations are generally applied separately with respect to each PTP that is owned by the taxpayer. However, the application of the passive loss limitations to tiered PTPs is not entirely clear, so you should consult your personal tax advisor as to whether you are subject to the passive loss limitations, and if so, how the information presented below should be reported on your federal and state income tax returns.

Absent material participation in the operations of Energy Transfer LP or other exceptions, the partnership expects that all of the items of income, gain, loss and deduction reported to you on this Schedule K-1 would be considered net investment income for purposes of IRC Section 1411 and potentially subject to a 3.8% surtax.

This schedule identifies your direct and indirect share of ET's, SUN's and USAC's income or loss that is allocable to each PTP's separate business activities. Portfolio income or loss items are reported in total on Schedule K-1. Current year losses generated by each PTP that are not deductible due to the passive loss limitations may either (i) be deducted in future tax reporting periods to offset passive income generated by the same PTP, or (ii) deducted in full in the tax year that you dispose of your entire investment in the Partnership in a fully taxable transaction with an unrelated party.

Amounts for Section 743(b) positive and negative basis adjustments have been included in the net amount reported in Boxes 1, 2, and 10 and are not reported separately in Box 11F or Box 13V.

For additional information related to your excess business interest expense from prior years and section 199A losses in prior years go to Tax Package Support at www.taxpackagesupport.com/et.

Passive Activities

- 1 Separate PTP Ordinary Business Income (Loss)
- 2 Net Rental Real Estate Income (Loss)
- 10 Net Section 1231 Gain (Loss)
- 17A Post-1986 Depreciation Adjustment
- 17B Adjusted Gain or Loss

	ET	USAC	SUN
	263	0	0
	0	0	0
	0	0	0
	-38	0	0
	0	0	0

Supplemental Information

- 20 Other Information
 - N Business Interest Expense - Already Deducted on Line 1
 - V Total Unrelated Business Taxable Income Included on Schedule K-1, Page 1
 - Z Section 199A PTP Income Included on Schedule K-1, Lines 1 and 2
 - AB Section 751 Gain (Loss) Not Included in Line 20V, 20Z, 20ZZ1 or 20ZZ2
 - AE Excess Taxable Income
 - AG Gross Receipts For section 448(c)
 - ZZ1 UBTI Included on Schedule K-1, Lines 1 and 2
 - ZZ2 UBTI from Debt Financed Dividend and Interest Income Included on Schedule K-1, Page 1
 - ZZ3 Depreciation Adjustment for Non-Conforming States
 - ZZ4 Section 1231 Gain (Loss) Adjustment for Non-Conforming States
 - ZZ5 AMT Depreciation Adjustment for Non-Conforming States
 - ZZ6 Entity Level State Income Tax Included in Box 1
 - ZZ7 Gross Income from Operations
 - ZZ8 Partner Basis Items and Remedial Items for Section 163(j)
 - ZZ9 Partnership Interest Disposition Gain/(Loss) Adjustment for Section 163(j)
 - ZZ10 Nontaxable Adjustment to Capital Account
 - ZZ11 E&P Adjustment Due to Depreciation and Asset Sales

	113	0	0
	263	0	0
	263	0	0
	2,321	0	1
	0	0	0
	4,319	7	607
	263	0	0
	0	0	0
	-250	0	0
	0	0	0
	41	0	0
	0	0	0
	1,024	7	7
	-199	0	0
	-1,241	-1	-1
	0	0	0
	0	0	0

ENERGY TRANSFER LP (NYSE:ET)

2023 TRANSACTION SCHEDULE

PARTNER NAME: JAIPAL REDDY PADAMATI
 ACCOUNT NUMBER: 56142400

NOTE: THIS TRANSACTION SCHEDULE IS NOT PROOF OF OWNERSHIP IN ENERGY TRANSFER

This schedule is a summary of your ownership of ET units through December 31, 2023, including number of units acquired and sold by date in the current year as reported to the Partnership by your broker or the Partnership's transfer agent.

Tax Package Support may require additional information if any of the transaction codes of AO, DO, AT or DT are reflected below. Please contact Tax Package Support with additional information, as outlined below, to ensure the accurate reporting of these units.

TRANSACTION		UNITS
DESCRIPTION	DATE	
BEGINNING OF YEAR UNITS		471.71100
AC BUY	2/22/2023	11.26624
AC BUY	5/23/2023	11.57599
DA SELL	7/14/2023	-9.96417
DA SELL	7/14/2023	-80.00000
DA SELL	7/14/2023	-8.88487
DA SELL	7/14/2023	-7.84521
DA SELL	7/14/2023	-7.52063
DA SELL	7/14/2023	-10.00000
DA SELL	7/14/2023	-9.99997
DA SELL	7/14/2023	-11.26625
DA SELL	7/14/2023	-10.00000
DA SELL	7/14/2023	-10.00000
DA SELL	7/14/2023	-10.00000
DA SELL	7/14/2023	-10.00000
DA SELL	7/14/2023	-10.00000
DA SELL	7/14/2023	-20.00000
DA SELL	7/14/2023	-20.00000
DA SELL	7/14/2023	-20.00000
DA SELL	7/14/2023	-20.00000
DA SELL	7/14/2023	-20.00000
DA SELL	7/14/2023	-11.57599
DA SELL	7/14/2023	-7.49614
DA SELL	7/14/2023	-50.00000
DA SELL	7/14/2023	-50.00000
DA SELL	7/14/2023	-50.00000
DA SELL	7/14/2023	-30.00000
DA SELL	7/14/2023	-20.00000
END OF YEAR UNITS		0.00000

ENERGY TRANSFER LP (NYSE:ET)

2023 SALES WORKSHEET

PARTNER NAME: JAIPAL REDDY PADAMATI

ACCOUNT NUMBER: 56142400

Columns 1 & 2: This information has been provided to the Partnership by you, the transfer agent or your broker. If you acquired the disposed units in more than one lot, each disposition below reflects prorated amount of each acquisition. You may enter "VARIOUS" on Form 8949 Column B - "Date Acquired".

Column 3: Enter this amount from your broker records and report on Form 8949, Column D.

Column 4: This amount is based on information provided to the Partnership by you or your broker, or the amount used to determine your share of allocable gain or loss on this and (if applicable) prior years' Schedule K-1. Unless you have advised the Partnership to use a different method, the amount shown reflects the prorated purchase amount of each acquisition reflecting the unified basis of the disposed partnership interest in accordance with IRS Revenue Ruling 84-53. Please see the 2023 Individualized Income Tax Reporting Package & Instructions for more information.

Column 5: Your Cumulative Adjustments to Basis includes your cumulative allocable partnership income, deductions, distributions, etc. and has not been adjusted for any gains recognized under §731 or §737. If you were allocated excess business interest expense, this year or any prior years, you may be able to add back the proportionate amount of interest previously deferred to Column 5. For additional guidance please consult your tax advisor.

Column 6: This amount is the sum of Columns 4 & 5 and represents your estimated outside basis (exclusive of liability allocations) in the disposed partnership interest.

Column 7: The instructions to Form 8949 are unclear in the determination of capital gain where total gain on the sale of units is partially ordinary gain. Reporting this amount as a negative adjustment in Column G of Form 8949 should generally result in the correct capital gain or loss. The amount reported as ordinary gain is qualified PTP income for Section 199A and has not been included in the amount reported on Schedule K-1, Line 20Z. If you have ordinary gain, a Section 751 Statement (refer to the Individualized Income Tax Reporting Package & Instructions) must be attached to your return.

Column 8: Use this amount to adjust your gain/loss for Alternative Minimum Tax purposes.

Column 9: For your convenience, the Partnership has provided the percentages of your disposed partnership units held for greater than one year based on the transaction dates provided by you or your broker, as displayed on your Transaction Schedule. Consult with your tax advisor for proper treatment of varying holding periods of your disposed partnership units.

Columns 10 & 11: These amounts reflect your allocable share of historical bonus depreciation claimed by the Partnership. Use these amounts if you are filing in a state that does not conform to the federal rules regarding bonus depreciation.

NOTE TO TAX-EXEMPT UNITHOLDERS: If you are following the position communicated by the IRS in TAM 9651001, a portion of the Partnership's liabilities may be allocable to you and these liabilities may be treated as acquisition indebtedness for the purpose of determining your income that is subject to tax as unrelated business income. If necessary, you must contact Tax Package Support to request the required information to perform your calculations. Please consult your tax advisor regarding Unrelated Trade or Business Income reportable from the sale of your units.

If any units included on this sales schedule were disposed of in a non-taxable transaction, please call Tax Package Support to provide additional information related to the transaction.

1	2	3	4	5	6	7	8	9	ADJUSTED FOR BONUS DEPRECIATION	
									10	11
UNITS SOLD	SALE DATE	SALES PROCEEDS	AVERAGE PURCHASE PRICE / INITIAL BASIS AMOUNT	CUMULATIVE ADJUSTMENTS TO BASIS	AVERAGE COST BASIS	GAIN SUBJECT TO RECAPTURE AS ORDINARY INCOME	AMT GAIN/LOSS ADJUSTMENT	PERCENTAGE LONG TERM	CUMULATIVE ADJUSTMENTS TO BASIS	GAIN SUBJECT TO RECAPTURE AS ORDINARY INCOME
494.55323	7/14/2023		3,492	-1,159	2,333	2,322	0	92%	-365	1,528
TOTALS				-1,159	2,333	2,322	0		-365	1,528
REFERENCES		FORM 8949 COLUMN D			FORM 8949 COLUMN E	FORM 4797 PART II LINE 10	FORM 6251 LINE 2K			

STATE GAIN/LOSS FROM THE SALE OF PARTNERSHIP INTEREST

Some states require that certain unitholders apportion the gain/loss from the sale of a partnership interest to their state. Listed below are the apportionment factors for the states identified as imposing such requirements. There could be additional states with similar requirements; therefore, it is important to consult with your tax advisor in completing any applicable state tax returns. Please consider the impact of these items in preparing your resident and nonresident state returns.

CALIFORNIA (Sales %)	CALIFORNIA (Property %)	HAWAII	IDAHO	IOWA	MAINE	MASSACHUSETTS	MINNESOTA	MONTANA	NORTH DAKOTA	OKLAHOMA
0.019%	0.017%	0.086%	0.000%	0.203%	0.000%	0.174%	0.000%	0.004%	2.368%	6.284%

DO NOT INCLUDE THIS SCHEDULE WITH YOUR FEDERAL OR STATE INCOME TAX RETURNS

ENERGY TRANSFER LP (NYSE:ET)

**2023 STATE INFORMATION SCHEDULE
ET Stand-Alone State Activity Report**

PARTNER NAME: JAIPAL REDDY PADAMATI
ACCOUNT NUMBER: 56142400

Since the Partnership has operations in multiple states, you may be required to file an income tax return in those states. This schedule identifies your share of reportable state income or loss items for states where the Partnership conducts business that may impose an income tax. In most cases, these items are required to be reported separately in your state income tax returns. Please refer to the 2023 K-1 Instructions attached under the heading "State Information Schedule" for additional general state income tax reporting guidance.

The Partnership has taken federal bonus depreciation for the 2023 tax year and/or in prior tax years. Certain states allow federal bonus depreciation in all situations for purposes of calculating state taxable income (the "conforming" states) while other states disallow or restrict the amount of federal bonus depreciation allowed for purposes of calculating state taxable income (the "non-conforming" states). If you received an allocation of income/loss in column 1, 2 and/or an allocation of Section 1231 gain/loss in column 8 from a non-conforming state, potential bonus depreciation adjustments for that non-conforming state have been reflected in columns 3 and 9, respectively. However, non-conforming states may treat certain categories of partners (e.g. individuals, partnerships, corporations) differently. Please review the rules of each state or consult your tax advisor to determine whether or not the bonus depreciation adjustments in columns 3 and 9 apply to your particular situation. If a bonus depreciation adjustment applies to your situation, the amounts in columns 3 and 9 should be added to the amounts in column 1, 2 and 8, respectively, to arrive at the amount of ordinary income/loss and net section 1231 gain/loss that is reportable in each non-conforming state.

The excess business interest expense reported in column 11 (if any) is not included in the amount reported as ordinary income in column 1. Certain states may not conform to the federal 163(j) interest expense limitation rules. Please review the rules of each state or consult your tax advisor to determine whether or not the excess business interest expense reported in column 11 applies to a particular state.

If you are subject to the passive activity loss rules, you should consult your personal tax advisor as to how the state information included in this schedule should be reported on your state income tax returns.

Also note that you may or may not be required to file income tax returns for all states listed in this schedule due to state requirements and/or limited activity in the state. We recommend that you consult your personal tax advisor on this matter. ET is not in a position to provide any further guidance as to the applicability of state income tax filings beyond that which is provided herein. The Partnership will provide state K-1 forms for each partner this summer. These will be made available via our website www.taxpackagesupport.com/et.

STATE INFORMATION (Due to rounding and other Federal and State differences, totals may not agree to Federal totals)												
STATE	(1) ORDINARY INCOME OR LOSS (-) FROM THIS ACTIVITY	(2) NET RENTAL REAL ESTATE INCOME OR LOSS (-)	(3) POTENTIAL BONUS DEPRECIATION ADJUSTMENT TO COLUMN 1 & 2	(4) INTEREST INCOME	(5) DIVIDEND INCOME	(6) NET SHORT TERM CAPITAL GAIN/LOSS (-)	(7) NET LONG TERM CAPITAL GAIN/LOSS (-)	(8) NET SECTION 1231 GAIN/LOSS (-)	(9) POTENTIAL SECTION 1231 GAIN/LOSS ADJUSTMENT TO COLUMN 8	(10) INVESTMENT INTEREST EXPENSE	(11) EXCESS BUSINESS INTEREST EXPENSE	(12) ENTITY LEVEL STATE INCOME TAX
AL	0	0	0	0	0	0	0	0	0	0	0	0
AR	0	0	0	0	0	0	0	0	0	0	0	0
AZ	0	0	0	0	0	0	0	0	0	0	0	0
CA	0	0	0	0	0	0	0	0	0	0	0	0
CO	0	0	0	0	0	0	0	0	0	0	0	0
CT	0	0	0	0	0	0	0	0	0	0	0	0
DC	0	0	0	0	0	0	0	0	0	0	0	0
DE	0	0	0	0	0	0	0	0	0	0	0	0
FL	0	0	0	0	0	0	0	0	0	0	0	0
GA	0	0	0	0	0	0	0	0	0	0	0	0
HI	0	0	0	0	0	0	0	0	0	0	0	0
IA	0	0	0	0	0	0	0	0	0	0	0	0
ID	0	0	0	0	0	0	0	0	0	0	0	0
IL	1	0	0	0	0	0	0	0	0	0	0	0
IN	0	0	0	0	0	0	0	0	0	0	0	0
KS	0	0	0	0	0	0	0	0	0	0	0	0
KY	0	0	0	0	0	0	0	0	0	0	0	0
LA	2	0	0	0	0	0	0	0	0	0	0	0
MA	0	0	0	0	0	0	0	0	0	0	0	0
MD	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0
MI	0	0	0	0	0	0	0	0	0	0	0	0
MN	0	0	0	0	0	0	0	0	0	0	0	0
MO	0	0	0	0	0	0	0	0	0	0	0	0
MS	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NC	0	0	0	0	0	0	0	0	0	0	0	0
ND	0	0	0	0	0	0	0	0	0	0	0	0
NE	0	0	0	0	0	0	0	0	0	0	0	0
NH	0	0	0	0	0	0	0	0	0	0	0	0
NJ	1	0	0	0	0	0	0	0	0	0	0	0
NM	1	0	0	0	0	0	0	0	0	0	0	0
NY	0	0	0	0	0	0	0	0	0	0	0	0
OH	1	0	0	0	0	0	0	0	0	0	0	0
OK	3	0	0	0	0	1	0	0	0	0	1	0
OR	0	0	0	0	0	0	0	0	0	0	0	0
PA	4	0	-2	0	0	1	0	0	0	0	1	0
RI	0	0	0	0	0	0	0	0	0	0	0	0
SC	0	0	0	0	0	0	0	0	0	0	0	0
TN	0	0	0	0	0	0	0	0	0	0	0	0
UT	0	0	0	0	0	0	0	0	0	0	0	0
VA	0	0	0	0	0	0	0	0	0	0	0	0
VT	0	0	0	0	0	0	0	0	0	0	0	0
WI	0	0	0	0	0	0	0	0	0	0	0	0
WV	0	0	0	0	0	0	0	0	0	0	0	0

As a result of investments in Louisiana, you may be eligible for the Louisiana Ad Valorem Natural Gas Credit if you are required to file a Louisiana income tax return. Your share of this credit is \$0.

DO NOT INCLUDE ANY OF THESE STATE INFORMATION SCHEDULES WITH YOUR FEDERAL OR STATE INCOME TAX RETURNS. SEE TAX INSTRUCTIONS FOR ADDITIONAL INFORMATION

ENERGY TRANSFER LP (NYSE:ET)

**2023 STATE INFORMATION SCHEDULE
SUN Stand-Alone State Activity Report**

PARTNER NAME: JAIPAL REDDY PADAMATI
ACCOUNT NUMBER: 56142400

Since the Partnership has operations in multiple states, you may be required to file an income tax return in those states. This schedule identifies your share of reportable state income or loss items for states where the Partnership conducts business that may impose an income tax. In most cases, these items are required to be reported separately in your state income tax returns. Please refer to the 2023 K-1 Instructions attached under the heading "State Information Schedule" for additional general state income tax reporting guidance.

The Partnership has taken federal bonus depreciation for the 2023 tax year and/or in prior tax years. Certain states allow federal bonus depreciation in all situations for purposes of calculating state taxable income (the "conforming" states) while other states disallow or restrict the amount of federal bonus depreciation allowed for purposes of calculating state taxable income (the "non-conforming" states). If you received an allocation of income/loss in column 1, 2 and/or an allocation of Section 1231 gain/loss in column 8 from a non-conforming state, potential bonus depreciation adjustments for that non-conforming state have been reflected in columns 3 and 9, respectively. However, non-conforming states may treat certain categories of partners (e.g. individuals, partnerships, corporations) differently. Please review the rules of each state or consult your tax advisor to determine whether or not the bonus depreciation adjustments in columns 3 and 9 apply to your particular situation. If a bonus depreciation adjustment applies to your situation, the amounts in columns 3 and 9 should be added to the amounts in column 1, 2 and 8, respectively, to arrive at the amount of ordinary income/loss and net section 1231 gain/loss that is reportable in each non-conforming state.

The excess business interest expense reported in column 11 (if any) is not included in the amount reported as ordinary income in column 1. Certain states may not conform to the federal 163(j) interest expense limitation rules. Please review the rules of each state or consult your tax advisor to determine whether or not the excess business interest expense reported in column 11 applies to a particular state.

If you are subject to the passive activity loss rules, you should consult your personal tax advisor as to how the state information included in this schedule should be reported on your state income tax returns.

Also note that you may or may not be required to file income tax returns for all states listed in this schedule due to state requirements and/or limited activity in the state. We recommend that you consult your personal tax advisor on this matter. ET is not in a position to provide any further guidance as to the applicability of state income tax filings beyond that which is provided herein. The Partnership will provide state K-1 forms for each partner this summer. These will be made available via our website www.taxpackagesupport.com/et.

STATE INFORMATION (Due to rounding and other Federal and State differences, totals may not agree to Federal totals)												
STATE	(1) ORDINARY INCOME OR LOSS (-) FROM THIS ACTIVITY	(2) NET RENTAL REAL ESTATE INCOME OR LOSS (-)	(3) POTENTIAL BONUS DEPRECIATION ADJUSTMENT TO COLUMN 1 & 2	(4) INTEREST INCOME	(5) DIVIDEND INCOME	(6) NET SHORT TERM CAPITAL GAIN/LOSS (-)	(7) NET LONG TERM CAPITAL GAIN/LOSS (-)	(8) NET SECTION 1231 GAIN/LOSS (-)	(9) POTENTIAL SECTION 1231 GAIN/LOSS ADJUSTMENT TO COLUMN 8	(10) INVESTMENT INTEREST EXPENSE	(11) EXCESS BUSINESS INTEREST EXPENSE	(12) ENTITY LEVEL STATE INCOME TAX
AL	0	0	0	0	0	0	0	0	0	0	0	0
AR	0	0	0	0	0	0	0	0	0	0	0	0
AZ	0	0	0	0	0	0	0	0	0	0	0	0
CA	0	0	0	0	0	0	0	0	0	0	0	0
CO	0	0	0	0	0	0	0	0	0	0	0	0
CT	0	0	0	0	0	0	0	0	0	0	0	0
DC	0	0	0	0	0	0	0	0	0	0	0	0
DE	0	0	0	0	0	0	0	0	0	0	0	0
FL	0	0	0	0	0	0	0	0	0	0	0	0
GA	0	0	0	0	0	0	0	0	0	0	0	0
HI	0	0	0	0	0	0	0	0	0	0	0	0
IA	0	0	0	0	0	0	0	0	0	0	0	0
ID	0	0	0	0	0	0	0	0	0	0	0	0
IL	0	0	0	0	0	0	0	0	0	0	0	0
IN	0	0	0	0	0	0	0	0	0	0	0	0
KS	0	0	0	0	0	0	0	0	0	0	0	0
KY	0	0	0	0	0	0	0	0	0	0	0	0
LA	0	0	0	0	0	0	0	0	0	0	0	0
MA	0	0	0	0	0	0	0	0	0	0	0	0
MD	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0
MI	0	0	0	0	0	0	0	0	0	0	0	0
MN	0	0	0	0	0	0	0	0	0	0	0	0
MO	0	0	0	0	0	0	0	0	0	0	0	0
MS	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NC	0	0	0	0	0	0	0	0	0	0	0	0
ND	0	0	0	0	0	0	0	0	0	0	0	0
NE	0	0	0	0	0	0	0	0	0	0	0	0
NH	0	0	0	0	0	0	0	0	0	0	0	0
NJ	0	0	0	0	0	0	0	0	0	0	0	0
NM	0	0	0	0	0	0	0	0	0	0	0	0
NY	0	0	0	0	0	0	0	0	0	0	0	0
OH	0	0	0	0	0	0	0	0	0	0	0	0
OK	0	0	0	0	0	0	0	0	0	0	0	0
OR	0	0	0	0	0	0	0	0	0	0	0	0
PA	0	0	0	0	0	0	0	0	0	0	0	0
RI	0	0	0	0	0	0	0	0	0	0	0	0
SC	0	0	0	0	0	0	0	0	0	0	0	0
TN	0	0	0	0	0	0	0	0	0	0	0	0
UT	0	0	0	0	0	0	0	0	0	0	0	0
VA	0	0	0	0	0	0	0	0	0	0	0	0
VT	0	0	0	0	0	0	0	0	0	0	0	0
WI	0	0	0	0	0	0	0	0	0	0	0	0
WV	0	0	0	0	0	0	0	0	0	0	0	0

DO NOT INCLUDE ANY OF THESE STATE INFORMATION SCHEDULES WITH YOUR FEDERAL OR STATE INCOME TAX RETURNS. SEE TAX INSTRUCTIONS FOR ADDITIONAL INFORMATION

**2023 STATE INFORMATION SCHEDULE
USAC Stand-Alone State Activity Report**

ENERGY TRANSFER LP (NYSE:ET)

PARTNER NAME: JAIPAL REDDY PADAMATI
ACCOUNT NUMBER: 56142400

Since the Partnership has operations in multiple states, you may be required to file an income tax return in those states. This schedule identifies your share of reportable state income or loss items for states where the Partnership conducts business that may impose an income tax. In most cases, these items are required to be reported separately in your state income tax returns. Please refer to the 2023 K-1 Instructions attached under the heading "State Information Schedule" for additional general state income tax reporting guidance.

The Partnership has taken federal bonus depreciation for the 2023 tax year and/or in prior tax years. Certain states allow federal bonus depreciation in all situations for purposes of calculating state taxable income (the "conforming" states) while other states disallow or restrict the amount of federal bonus depreciation allowed for purposes of calculating state taxable income (the "non-conforming" states). If you received an allocation of income/loss in column 1, 2 and/or an allocation of Section 1231 gain/loss in column 8 from a non-conforming state, potential bonus depreciation adjustments for that non-conforming state have been reflected in columns 3 and 9, respectively. However, non-conforming states may treat certain categories of partners (e.g. individuals, partnerships, corporations) differently. Please review the rules of each state or consult your tax advisor to determine whether or not the bonus depreciation adjustments in columns 3 and 9 apply to your particular situation. If a bonus depreciation adjustment applies to your situation, the amounts in columns 3 and 9 should be added to the amounts in column 1, 2 and 8, respectively, to arrive at the amount of ordinary income/loss and net section 1231 gain/loss that is reportable in each non-conforming state.

The excess business interest expense reported in column 11 (if any) is not included in the amount reported as ordinary income in column 1. Certain states may not conform to the federal 163(j) interest expense limitation rules. Please review the rules of each state or consult your tax advisor to determine whether or not the excess business interest expense reported in column 11 applies to a particular state.

If you are subject to the passive activity loss rules, you should consult your personal tax advisor as to how the state information included in this schedule should be reported on your state income tax returns.

Also note that you may or may not be required to file income tax returns for all states listed in this schedule due to state requirements and/or limited activity in the state. We recommend that you consult your personal tax advisor on this matter. ET is not in a position to provide any further guidance as to the applicability of state income tax filings beyond that which is provided herein. The Partnership will provide state K-1 forms for each partner this summer. These will be made available via our website www.taxpackagesupport.com/et.

STATE INFORMATION (Due to rounding and other Federal and State differences, totals may not agree to Federal totals)												
STATE	(1) ORDINARY INCOME OR LOSS (-) FROM THIS ACTIVITY	(2) NET RENTAL REAL ESTATE INCOME OR LOSS (-)	(3) POTENTIAL BONUS DEPRECIATION ADJUSTMENT TO COLUMN 1 & 2	(4) INTEREST INCOME	(5) DIVIDEND INCOME	(6) NET SHORT TERM CAPITAL GAIN/LOSS (-)	(7) NET LONG TERM CAPITAL GAIN/LOSS (-)	(8) NET SECTION 1231 GAIN/LOSS (-)	(9) POTENTIAL SECTION 1231 GAIN/LOSS ADJUSTMENT TO COLUMN 8	(10) INVESTMENT INTEREST EXPENSE	(11) EXCESS BUSINESS INTEREST EXPENSE	(12) ENTITY LEVEL STATE INCOME TAX
AL	0	0	0	0	0	0	0	0	0	0	0	0
AR	0	0	0	0	0	0	0	0	0	0	0	0
AZ	0	0	0	0	0	0	0	0	0	0	0	0
CA	0	0	0	0	0	0	0	0	0	0	0	0
CO	0	0	0	0	0	0	0	0	0	0	0	0
CT	0	0	0	0	0	0	0	0	0	0	0	0
DC	0	0	0	0	0	0	0	0	0	0	0	0
DE	0	0	0	0	0	0	0	0	0	0	0	0
FL	0	0	0	0	0	0	0	0	0	0	0	0
GA	0	0	0	0	0	0	0	0	0	0	0	0
HI	0	0	0	0	0	0	0	0	0	0	0	0
IA	0	0	0	0	0	0	0	0	0	0	0	0
ID	0	0	0	0	0	0	0	0	0	0	0	0
IL	0	0	0	0	0	0	0	0	0	0	0	0
IN	0	0	0	0	0	0	0	0	0	0	0	0
KS	0	0	0	0	0	0	0	0	0	0	0	0
KY	0	0	0	0	0	0	0	0	0	0	0	0
LA	0	0	0	0	0	0	0	0	0	0	0	0
MA	0	0	0	0	0	0	0	0	0	0	0	0
MD	0	0	0	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	0	0	0	0	0	0
MI	0	0	0	0	0	0	0	0	0	0	0	0
MN	0	0	0	0	0	0	0	0	0	0	0	0
MO	0	0	0	0	0	0	0	0	0	0	0	0
MS	0	0	0	0	0	0	0	0	0	0	0	0
MT	0	0	0	0	0	0	0	0	0	0	0	0
NC	0	0	0	0	0	0	0	0	0	0	0	0
ND	0	0	0	0	0	0	0	0	0	0	0	0
NE	0	0	0	0	0	0	0	0	0	0	0	0
NH	0	0	0	0	0	0	0	0	0	0	0	0
NJ	0	0	0	0	0	0	0	0	0	0	0	0
NM	0	0	0	0	0	0	0	0	0	0	0	0
NY	0	0	0	0	0	0	0	0	0	0	0	0
OH	0	0	0	0	0	0	0	0	0	0	0	0
OK	0	0	0	0	0	0	0	0	0	0	0	0
OR	0	0	0	0	0	0	0	0	0	0	0	0
PA	0	0	0	0	0	0	0	0	0	0	0	0
RI	0	0	0	0	0	0	0	0	0	0	0	0
SC	0	0	0	0	0	0	0	0	0	0	0	0
TN	0	0	0	0	0	0	0	0	0	0	0	0
UT	0	0	0	0	0	0	0	0	0	0	0	0
VA	0	0	0	0	0	0	0	0	0	0	0	0
VT	0	0	0	0	0	0	0	0	0	0	0	0
WI	0	0	0	0	0	0	0	0	0	0	0	0
WV	0	0	0	0	0	0	0	0	0	0	0	0

DO NOT INCLUDE ANY OF THESE STATE INFORMATION SCHEDULES WITH YOUR FEDERAL OR STATE INCOME TAX RETURNS. SEE TAX INSTRUCTIONS FOR ADDITIONAL INFORMATION

2023 INDIVIDUALIZED INCOME TAX REPORTING PACKAGE & INSTRUCTIONS

This information may be used in conjunction with the 2023 Partner's Instructions for Schedule K-1 (Form 1065) published by the Internal Revenue Service (IRS) which may be accessed through our website at www.taxpackagesupport.com/et.

Energy Transfer LP (NYSE:ET) is a publicly traded partnership which requires its partners to report their allocable share of the Partnership's items of taxable income, gain, deduction or loss in their individual income tax returns as though each partner has incurred such items directly.

IMPORTANT: The amount of your taxable income will not correspond to the amount of cash distributed to you during the year.

PASSIVE ACTIVITY INCOME OR (LOSS) ITEMS BY ACTIVITYLine 1 – Business Income (Loss):

If you are subject to the passive activity loss rules with respect to ET, SUN, and USAC, and the sum of lines 1, 2, and 10 on your Supplemental K-1 Information Statement for ET, SUN and USAC is positive, each item from that column of the Supplemental Information Statement should be reported on your Form 1040 according to the instructions below. You can also utilize your prior year suspended passive losses from ET, SUN and USAC, respectively, if any, to offset ET's, SUN's and USAC's current year passive income. However, if the sum of lines 1, 2, and 10 on your Supplemental K-1 Information Statement shows a loss for either ET, SUN or USAC, then that loss must generally be suspended until:

- a. you are allocated net passive activity income from the same PTP in a future tax year, or
- b. the year that you dispose of your entire interest in the same PTP in a fully taxable transaction.

Please refer to the Schedule K-1 Line Item Supplemental Instructions below and the IRS 2023 Partner's Instructions for Schedule K-1 (Form 1065) for Limitations on Losses, Deductions, and Credits, particularly the section entitled "Publicly Traded Partnerships" for more information and examples. You can utilize Parts VII, VIII, and IX of Form 8582 to track your suspended losses.

Line 2 - Net Rental Real Estate Income (Loss):

This amount represents your share of passive activity income or loss from net rental real estate activity.

Line 10 - Net Section 1231 Gain (Loss):

This amount represents your share of net section 1231 gain or loss from the disposition of section 1231 property held by the Partnership.

PORTFOLIO ITEMS

Regardless of the amount of your passive activity income or loss, portfolio income (loss) items must always be included in your current year taxable income.

Line 5 and 6a - Portfolio Interest and Dividend Income:

Line 5 represents your share of net portfolio interest income. Report this amount on Form 1040, Schedule B, Part I, Line 1. Line 6a represents your share of portfolio dividend income. Report this amount on Form 1040, Schedule B, Part II, Line 5.

Line 8 - Net Short Term Capital Gain (Loss):

This amount represents your share of net short term capital gain or loss from the disposition of property held by the partnership. Report this amount on Schedule D of your income tax return.

Line 9a - Net Long Term Capital Gain (Loss):

This amount represents your share of net long term capital gain or loss from the disposition of property held by the partnership. Report this amount on Schedule D of your income tax return.

Line 13H – Investments Interest Expense:

This amount represents your share of investment interest expense incurred by the Partnership. Report this amount on Form 4952, line 1. See the Form 4952 instructions for more detail.

OTHER REPORTING ITEMSLine 13A - Charitable Contributions

This amount represents your share of cash charitable contributions made to qualifying section 501(c)(3) organizations on behalf of the Partnership. Report this amount on Form 1040, Schedule A, Line 11, if itemizing. See Form 1040 instructions.

Line 13K - Excess Business Interest Expense (EBIE):

This amount represents your share of EBIE. Report this amount on Form 8990, Schedule A. If you were allocated EBIE this year or in previous years and you sell any of your units, you may need to adjust your basis by your cumulative deferred EBIE. If you are allocated excess taxable income on Schedule K-1, Line 20AE in a future year, you may be able to recover the EBIE previously reported to you as a deduction in the year you receive excess taxable income. For additional guidance, please consult your tax advisor.

Line 17 - Adjustments and Tax Preference Items:

These items are preference items used to calculate your alternative minimum tax (AMT). They are also subject to passive activity loss limitations, and should be reported consistently with your other AMT income items.

Line 17A - Depreciation adjustment on property placed in service after 1986 - This amount represents the net difference between depreciation for AMT purposes and for regular tax purposes. If you are subject to the passive activity loss rules, this amount should be reported on Form 6251, line 2m. If you are not subject to the passive activity loss rules, this amount should be reported on Form 6251, Line 2l.

Line 17B - Adjusted Gain or Loss - This amount represents your share of the net difference between the partnership's gain or loss on the disposition of property for AMT purposes and for regular tax purposes. If you are subject to the passive activity loss rules, this amount should be reported on Form 6251, line 2m. If you are not subject to the passive activity loss rules, this amount should be reported on Form 6251, Line 2k.

Line 18C - Nondeductible Expenses:

The nondeductible expenses paid or incurred by the partnership are not deductible on your tax return. The adjusted basis of your partnership interest has been decreased by this amount.

Line 20 - Other Information:

Box 20N - Business Interest Expense - This is your share of the Partnership's business interest expense. This amount is already deducted on your Schedule K-1, Line 1.

Box 20Z - Section 199A PTP Income - Beginning with the 2018 tax year, IRC Section 199A entitles eligible taxpayers to a deduction of up to 20% of qualified publicly traded partnership ("PTP") income. This is your share of income to use in determining your deduction. Box 20Z does not include Box 20AB, Section 751 gain (loss).

Box 20AB - Section 751 gain (loss) - This is the amount of Section 751 ordinary gain (loss) recapture which is also reported on your Sales Worksheet (if applicable). This amount may be considered UBTI, however, it is not included in Box 20V, 20ZZ1 or 20ZZ2.

Box 20AE - Excess Taxable Income - Beginning with the 2018 year, your deduction for business interest expense may be limited. If you are subject to the rule, this is your share of Excess Taxable Income used in determining your currently deductible interest expense.

Box 20AG - Gross Receipts for section 448(c) - This is your share of the Partnership's gross receipts as defined in section 448(c) of the Internal Revenue Code.

Box 20V, 20ZZ1, & 20ZZ2 - Information related to Unrelated Business Taxable Income or Loss ("UBTI") - If your investment in the Partnership was made through an IRA, Keogh or other qualified retirement plan, or if you are any other tax-exempt entity, your trustee may be required to report this income as unrelated to your tax-exempt purpose, which may be offset by a \$1,000 deduction, on IRS Form 990-T (Exempt Organization Business Income Tax Return). You should consult your trustee or personal tax advisor for the appropriate tax treatment. If you are a tax-exempt entity, please note that a portion of the Partnership's liabilities may be allocable to you and these liabilities may be treated as acquisition indebtedness for purposes of determining the amount of your income that is subject to tax as unrelated business income. Please contact your personal tax advisor regarding inclusion of other items (e.g., depreciation recapture upon the sale or disposition of your units)

Box 20ZZ3 - Depreciation Adjustment for Non-Conforming States - The Partnership is allowed special federal bonus tax depreciation deductions on assets meeting certain criteria. For state income tax reporting, some states allow the additional bonus depreciation deductions (the "conforming" states) while some states do not (the "non-conforming" states). The amount in Box 20ZZ3 is your share of the difference between the Partnership's 2023 federal depreciation deductions and the amount that is allowed to be deducted for state income tax reporting purposes (before state apportionment) in the non-conforming states. This amount has been provided for information purposes only and may be needed to complete your state income tax returns for the non-conforming state.

Box 20ZZ4 - Net Section 1231 Gain(Loss) Adjustment for Non-Conforming States - The amount in Box 20ZZ4 is your share of the difference between the Partnership's federal Net Section 1231 Gain(Loss) and the amount that is to be reported for state income tax purposes (before state apportionment) in the non-conforming states. This amount has been provided for information purposes only and may be needed to complete your state income tax returns for the non-conforming states.

Box 20ZZ5 - AMT Depreciation Adjustment for Non-Conforming States - This represents the required AMT adjustment for states which assess an AMT tax and do not allow special federal bonus tax depreciation ("non-conforming states"). If you are required to file a return in one of these states, your federal partnership income, for state AMT purposes only, should be adjusted by the amount in Box 20ZZ5.

SUPPLEMENTAL SCHEDULE K-1 INSTRUCTIONS

Partnership's Federal Employer Identification Number:

This is the Partnership's federal taxpayer identification number. Report this number on your U.S. Individual Income Tax Return, Form 1040, Schedule E, Part II, Column (d), "Employer Identification Number" 30-0108820.

Partnership Section 754 Election:

The Partnership has made the election, provided under Internal Revenue Code (IRC) Section 754, to adjust the basis of Partnership property for transfers of Partnership interests. The election applies to unitholders who acquired their units by purchase or by inheritance. Unless otherwise notified by you or by your broker, the Partnership has assumed that any acquisition of units reported on your Transaction Schedule was made by purchase or inheritance. The general effect of such an election is that upon acquisition of a Partnership unit, a unitholder is entitled to an adjustment to his share of Partnership property to reflect the price at which the unit was purchased. An election under IRC Section 754 permits an investor to claim depreciation deductions to the extent that any basis adjustment is allowed to depreciable property. The Partnership has adjusted 2023 tax information for the IRC Section 754 election based on the low price for the calendar month in which your acquisition was recorded. Your deduction, if any, allowed under IRC Section 743 has been included in Line 1 Ordinary Income (Loss).

Required IRC Section 751 Statement for Sale of Units:

If you had a taxable disposition of Partnership units during 2023 and some or all of the gain is taxed as ordinary income, you should include the IRC Section 751 Statement presented immediately below in your federal income tax return.

2023 SALES WORKSHEET

If you had a taxable disposition of Partnership units during 2023, your tax package should include a partially completed Sales Worksheet. Some amounts have been supplied but you will need to add additional figures to determine your federal and state gain or loss upon the sale of your units. Please follow the instructions in the worksheet to determine your reportable gain or loss on the sale of Partnership units.

IRS Revenue Ruling 84-53 provides that a partner has a single unified basis in their partnership interest. If you acquired your partnership interest through various purchases, each row on the schedule includes a prorated amount of each acquisition reflecting the unified basis of the disposed partnership interest.

The Partnership has provided this worksheet solely as a courtesy. Basis information is not reported to the Internal Revenue Service by the Partnership. Each partner must make their own determination of the amount of basis to be associated with the partnership interest that was sold during the year. Please consult your tax advisor to obtain advice on how this determination should be made. If you notified the Partnership that you used an alternate basis disposition method, the worksheet will generally yield a result that is not consistent with IRS Revenue Ruling 84-53. If you disposed of a portion of your partnership interest (rather than your entire interest) you may be subject to the passive activity loss limitation rules. Please consult your tax advisor for the appropriate tax treatment.

2023 STATE INFORMATION SCHEDULE

Columns (1) - (11) - Your share of state reportable items of income or loss, other than the sale of Partnership units, is provided on the State Information Schedule. This schedule reflects the states in which the Partnership conducts business and in which a state income tax filing may be required. Due to rounding and other federal and state differences, the state totals may not agree to federal totals.

Column (12) - The Partnership is subject to certain entity level state income taxes, which have been deducted in calculation of the Partnership's ordinary income. Certain states may not allow a deduction for entity level state income taxes in the determination of your reportable state income or loss. If you are required to file a state income tax return in any of those states, Column 12 reflects the adjustment necessary to properly reflect your reportable state income or loss. Refer to the income tax return forms and instructions provided by each state for additional guidance on whether a deduction is allowed for the Partnership's entity level state income taxes.

Resident State Filing:

The amounts reported in the State Information Schedule may be needed to prepare your income tax return for the state in which you live. Due to frequent tax law changes by the states, you should consult your tax advisor concerning the proper tax treatment in your state of residence.

Non-resident State Filing:

Generally, non-resident partners are required to file state income tax returns. The State Information Schedule represents allocations of your share of the federal amounts to the states in which the partnership operates. If you are required to file a non-resident return, you should report your share of Partnership tax items attributable to the particular state on your state tax return.

IRC SECTION 751 STATEMENT

The taxpayer has reported ordinary income upon the disposition of units in Energy Transfer LP, as provided by the General Partner. The amount was determined in accordance with Internal Revenue Code Section 751. Detailed information is available in the office of the General Partner upon request.

IRC Section 163(j) "Business Interest Expense Limitation" :

Beginning in tax year 2022, additional information has been included in Box 20ZZ of your Schedule K-1 for certain items that may be needed for calculating your Adjusted Taxable Income (ATI) for purposes of your own business interest expense limitation under IRC Section 163(j). Please contact your tax advisor for more information and how these items might impact your tax return.

SCHEDULE K-3 INFORMATION

The Partnership reports items of international tax relevance to our partners on Schedule K-3. As we disclose in our quarterly distribution press releases, all of our income is effectively connected with a United States trade or business. However, a limited number of unitholders (primarily foreign unitholders, unitholders computing a foreign tax credit on their tax return and certain corporate and/or partnership unitholders) may need the detailed information disclosed on Schedule K-3 for their specific reporting requirements.

The Schedule K-3 will be available online at www.taxpackagesupport.com/et by June 28, 2024 and is not included in the enclosed tax package. Notwithstanding the aforementioned, to the extent our Schedule K-3 is applicable to your return filing needs, we encourage you to review the information contained on this form when available and refer to the appropriate federal laws and guidance or consult with your tax advisor.