



**Brookfield Property Partners L.P. – (Series 1) BPYPP**  
**CUSIP: G16249149**

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Non-US	Guaranteed Payment	\$0.40625	\$0.40625	\$0.40625	\$0.40625
Total		\$0.40625	\$0.40625	\$0.40625	\$0.40625

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and the U.S. Treasury Regulation §1.1446-4 with respect to all the distributions declared by Brookfield Property Partners L.P. to be paid through December 29, 2023.

None of the distribution components listed above includes Effectively Connected Income (“ECI”).

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm’s length*)	\$0.00848	\$0.00963	\$0.00872	\$0.00907
	Dividend	\$0.33647	\$0.30249	\$0.32501	\$0.13471
	Return of capital/Amounts not subject to withholding	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Character Unspecified	\$0.06130	\$0.09413	\$0.07252	\$0.26247
Total		\$0.40625	\$0.40625	\$0.40625	\$0.40625

\* Not available for any domestic tax exemption



**Brookfield Property Partners L.P. – (Series 2) BPYPO**  
CUSIP: G16249156

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Non-US	Guaranteed Payment	\$0.3984375	\$0.3984375	\$0.3984375	\$0.3984375
Total		\$0.3984375	\$0.3984375	\$0.3984375	\$0.3984375

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and the U.S. Treasury Regulation §1.1446-4 with respect to all the distributions declared by Brookfield Property Partners L.P. to be paid through December 29, 2023.

None of the distribution components listed above includes Effectively Connected Income (“ECI”).

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm’s length*)	\$0.0083138	\$0.0094431	\$0.0085507	\$0.0088989
	Dividend	\$0.3300039	\$0.2966690	\$0.3187592	\$0.1321215
	Return of capital/Amounts not subject to withholding	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Character Unspecified	\$0.0601198	\$0.0923254	\$0.0711276	\$0.2574171
Total		\$0.3984375	\$0.3984375	\$0.3984375	\$0.3984375

\* Not available for any domestic tax exemption



## Brookfield Property Partners L.P. – (Series 3) BPYPN

CUSIP: G16249164

### 2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Non-US	Guaranteed Payment	\$0.359375	\$0.359375	\$0.359375	\$0.359375
Total		\$0.359375	\$0.359375	\$0.359375	\$0.359375

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and the U.S. Treasury Regulation §1.1446-4 with respect to all the distributions declared by Brookfield Property Partners L.P. to be paid through December 29, 2023.

None of the distribution components listed above includes Effectively Connected Income (“ECI”).

### 2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.007499	\$0.008517	\$0.007712	\$0.008026
	Dividend	\$0.297651	\$0.267584	\$0.287508	\$0.119168
	Return of capital/Amounts not subject to withholding	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Character Unspecified	\$0.054225	\$0.083274	\$0.064155	\$0.232181
Total		\$0.359375	\$0.359375	\$0.359375	\$0.359375

\* Not available for any domestic tax exemption



**Brookfield Property Preferred L.P. – BPYPM / BPYP.PR.A**  
CUSIP: G1624R107

2023 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Non-US	Guaranteed Payment	\$0.390625	\$0.390625	\$0.390625	\$0.390625
Total		\$0.390625	\$0.390625	\$0.390625	\$0.390625

This qualified notice is provided in accordance with §1441 of the Internal Revenue Code and the U.S. Treasury Regulation §1.1446-4 with respect to all the distributions declared by Brookfield Property Partners L.P. to be paid through December 29, 2023.

None of the distribution components listed above includes Effectively Connected Income (“ECI”).

2023 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 23	June 1, 23	Sept. 1, 23	Dec. 1, 23
Payment date		March 31, 23	June 30, 23	Sept. 29, 23	Dec. 29, 23
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.057273	\$0.060716	\$0.061944	\$0.062525
	Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital/Amounts not subject to withholding	\$0.0	\$0.0	\$0.0	\$0.0
Non-Canadian	Character Unspecified	\$0.333352	\$0.329909	\$0.328681	\$0.328100
Total		\$0.390625	\$0.390625	\$0.390625	\$0.390625

\* Not available for any domestic tax exemption