



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

2022 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
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 30, 2022.

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

2022 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm’s length*)	\$0.00738	\$0.00357	\$0.00533	\$0.00761
	Dividend	\$0.0	\$0.12566	\$0.32952	\$0.07175
	Return of capital/Amounts not subject to withholding	\$0.18749	\$0.20543	\$0.00	\$0.00
Non-Canadian	Character Unspecified	\$0.21138	\$0.07159	\$0.07140	\$0.32689
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

2022 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
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 30, 2022.

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

2022 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm’s length*)	\$0.0072403	\$0.0035026	\$0.0052281	\$0.0074625
	Dividend	\$0.0	\$0.1232407	\$0.3231811	\$0.0703674
	Return of capital/Amounts not subject to withholding	\$0.1838846	\$0.2014829	\$0.0	\$0.0
Non-Canadian	Character Unspecified	\$0.2073126	\$0.0702113	\$0.0700283	\$0.3206076
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

2022 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
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 30, 2022.

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

2022 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.006530	\$0.003159	\$0.004716	\$0.006731
	Dividend	\$0.0	\$0.111158	\$0.291497	\$0.063469
	Return of capital/Amounts not subject to withholding	\$0.165856	\$0.181730	\$0.0	\$0.0
Non-Canadian	Character Unspecified	\$0.186989	\$0.063328	\$0.063162	\$0.289175
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

2022 Distribution – Breakdown for U.S. Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
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 30, 2022.

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

2022 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		March 1, 22	June 1, 22	Sept. 1, 22	Dec. 1, 22
Payment date		March 31, 22	June 30, 22	Sept. 30, 22	Dec. 30, 22
Sourcing	Type	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.020279	\$0.026316	\$0.037545	\$0.051175
	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	\$0.370346	\$0.364309	\$0.353080	\$0.339450
Total		\$0.390625	\$0.390625	\$0.390625	\$0.390625

* Not available for any domestic tax exemption