## **Brookfield**

## **Brookfield Property Partners L.P.**

CUSIP: G16249107

## <u>2018 Distribution – Breakdown for U.S. Withholding Tax Purposes</u>

Record date		Feb 28, 18	May 31, 18	Aug 31, 18	Nov. 30, 18
Payment date		March 29, 18	June 29, 18	Sept. 28, 18	Dec. 31, 18
Sourcing	Туре	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
U.S	Interest – non Portfolio, non bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.1662	\$0.1724	\$0.1041	\$0.0473
	Corporate Dividend	\$0.0	\$0.0	\$0.0	\$0.0
	REIT Dividend	\$0.0	\$0.0	\$0.0	\$0.0152
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.0	\$0.0	\$0.0
Non-U.S.	Interest – non Portfolio, non bank deposit interest	\$0.0	\$0.0	\$0.0	\$0.0
	Interest – Portfolio, bank deposit interest	\$0.0441	\$0.0132	\$0.0285	\$0.0358
	Dividend	\$0.1047	\$0.0177	\$0.1824	\$0.2167
	Other income	\$0.0	\$0.0	\$0.0	\$0.0
	Return of capital	\$0.0	\$0.1117	\$0.0	\$0.0
Total		\$0.315	\$0.315	\$0.315	\$0.315

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 31, 2018.

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

## 2018 Distribution – Breakdown for Canadian Withholding Tax Purposes

Record date		Feb. 28, 18	May 31, 18	Aug 31, 18	Nov. 30, 18
Payment date		March 29, 18	June 29, 18	Sept. 28, 18	Dec. 31, 18
Sourcing	Туре	Amount (\$) In Q1	Amount (\$) In Q2	Amount (\$) In Q3	Amount (\$) In Q4
Canadian	Interest (non-arm's length*)	\$0.0441	\$0.0132	\$0.0285	\$0.0358
	Dividend	\$0.0	\$0.0177	\$0.0101	\$0.0117
	Return of capital	\$0.0	\$0.1117	\$0.1723	\$0.2050
Non-Canadian	Character Unspecified	\$0.2709	\$0.1724	\$0.1041	\$0.0625
Total		\$0.315	\$0.315	\$0.315	\$0.315

<sup>\*</sup> Not available for any domestic tax exemption