



Brookfield Property Partners L.P.
CUSIP: G16249107

2019 Distribution – Breakdown for U.S. Withholding Tax Purposes

| Record date | | Feb 28, 19 | May 31, 19 | Aug 30, 19 | Nov 29, 19 |
|--------------|---|-------------------|-------------------|-------------------|-------------------|
| Payment date | | Mar 29, 19 | June 28, 19 | Sept 30, 19 | Dec 31, 19 |
| Sourcing | Type | 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 | \$0.0449 | \$0.0444 | \$0.0564 | \$0.0553 |
| | Corporate Dividend | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| | REIT Dividend | \$0.0143 | \$0.0141 | \$0.0021 | \$0.0021 |
| | Other income | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| | Return of capital | \$0.2322 | \$0.1871 | \$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 | \$0.0289 | \$0.0292 | \$0.0328 | \$0.0340 |
| | Dividend | \$0.0097 | \$0.0552 | \$0.2387 | \$0.2386 |
| | Other income | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| | Return of capital | \$0.0 | \$0.0 | \$0.0 | \$0.0 |
| Total | | \$0.33 | \$0.33 | \$0.33 | \$0.33 |

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, 2019.

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

2019 Distribution – Breakdown for Canadian Withholding Tax Purposes

| Record date | | Feb. 28, 19 | May 31, 19 | August 30, 19 | Nov 29, 19 |
|--------------|------------------------------|-------------------|-------------------|-------------------|-------------------|
| Payment date | | March 29, 19 | June 28, 19 | September 30, 19 | Dec 31, 19 |
| Sourcing | Type | Amount (\$) In Q1 | Amount (\$) In Q2 | Amount (\$) In Q3 | Amount (\$) In Q4 |
| Canadian | Interest (non-arm’s length*) | \$0.0289 | \$0.0292 | \$0.0328 | \$0.0340 |
| | Dividend | \$0.0097 | \$0.0094 | \$0.0094 | \$0.0 |
| | Return of capital | \$0.0 | \$0.0458 | \$0.0790 | \$0.2386 |
| Non-Canadian | Character Unspecified | \$0.2914 | \$0.2456 | \$0.2088 | \$0.0574 |
| Total | | \$0.33 | \$0.33 | \$0.33 | \$0.33 |

* Not available for any domestic tax exemption