



**Re: Restaurant Brands International Limited Partnership ("RBI LP")**  
**CUSIP #76090H1038**  
**Distribution date: January 4<sup>th</sup>, 2024**  
**Qualified Notice under IRS Treasury Regulation 1.1446-4**  
**Withholding Information**

**Qualified Notice Posted Date: January 4<sup>th</sup>, 2024**

**This is intended to be a Qualified Notice under Treasury Regulation Section 1.1446-4**

In accordance with IRS regulation section 1.1446-4, this is a Qualified Notice with respect to the distribution of \$0.55 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on November 3, 2023, to be paid on January 4, 2024, to record holders as of December 21, 2023. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0000000	U.S. source dividends that have been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.0225936	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.5274064	Foreign source income
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\$0.55	Total Distribution
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Please note that none of the items listed above reflect effectively connected income (ECI). Please also note that the payments of U.S. source dividends and interest received by RBI LP and being distributed have already been subject to U.S. federal withholding tax pursuant to Treasury Regulation Sections 1.894-1(d)(1) and 1.1441-6(b)(2).

**This is intended to be a Qualified Notice under Treas. Reg. § 1.1446(f)-4(b)(3) to be used with respect to transfers of interests in RBI**

We certify that the "10% exception" under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interests in RBI. The exception applies because RBI satisfied the following requirement(s) on the "PTP designated date":

- ☐ If RBI had sold all of its assets at fair market value in the manner described in Treas. Reg. § 1.864(c)(8)-1(c), either:
- The amount of net gain that would have been effectively connected with the conduct of a trade or business within the United States would be less than 10 percent of the total net gain, or
  - No gain would have been effectively connected with the conduct of a trade or business in the United States