



**Re: Restaurant Brands International Limited Partnership (“RBI LP”)
CUSIP #76090H1038
Distribution date: January 4, 2019
Qualified Notice under IRS Treasury Regulation 1.1446-4
Withholding Information**

Date: January 3, 2019

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 \$0.45 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on October 24, 2018 to be paid on January 4th, 2019 to record holders as of December 17th, 2018. 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
\$0.0291082	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.4208918	Foreign source income

\$0.45	Total Distribution

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).