

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
BURGER KING WORLDWIDE, INC.		45-5011014	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
ESTHER GONZALEZ	305-378-7925	egonzalez@whopper.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
5505 BLUE LAGOON DRIVE, 8TH FLOOR		MIAMI, FLORIDA 33126	
8 Date of action		9 Classification and description	
12/12/2014		Exchange of Burger King Worldwide stock for shares / interest in Holdings / Partnership	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
N/A	N/A	N/A	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On December 12, 2014, pursuant to the Arrangement Agreement and Plan of Merger, dated as of August 26, 2014, by and among Tim Hortons Inc., a company organized under the laws of Canada ("Tim Hortons"), Burger King Worldwide, Inc., a Delaware corporation ("Burger King Worldwide"), Restaurant Brands International Inc., a corporation continued under the laws of Canada (f/k/a 9060669 Canada Inc. and 1011773 B.C. Unlimited Liability Company) ("Holdings"), Restaurant Brands International Limited Partnership, a limited partnership organized under the laws of Ontario and a subsidiary of Holdings (f/k/a New Red Canada Limited Partnership and New Red Canada Partnership) ("Partnership"), Blue Merger Sub, Inc., a corporation incorporated under the laws of Delaware and a wholly owned subsidiary of Partnership ("Merger Sub"), and 8997900 Canada Inc., a corporation organized under the laws of Canada and a wholly owned subsidiary of Partnership ("Amalgamation Sub"), Amalgamation Sub acquired all of the outstanding shares of Tim Hortons pursuant to a plan of arrangement under Canadian law, which resulted in Tim Hortons becoming an indirect subsidiary of both Holdings and Partnership and Merger Sub merged with and into Burger King Worldwide, with Burger King Worldwide surviving the merger as an indirect subsidiary of both Holdings and Partnership.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer is as follows:

The transfer of shares of Burger King Worldwide by its shareholders to Partnership in exchange for (newly) issued Partnership exchangeable units does not result in immediate recognition of taxable gain pursuant to IRC Section 721(a).

The transfer of shares of Burger King Worldwide by its shareholders to Holdings in exchange for Common Stock of Holdings will result in the recognition of gain (but not loss) by the shareholders upon the exchange pursuant to IRC Section 367(a).

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The transfer of shares of Burger King Worldwide by its shareholders to Holdings in exchange for Common Stock of Holdings will result in the recognition of gain by the shareholders upon the exchange pursuant to IRC Section 367(a). The gain recognized by the shareholders should be the difference between the share price of the Burger King Worldwide shares on the last day of trading in the New York Stock Exchange (\$36.455 per share) less their tax basis on said shares. The tax basis should then be adjusted for the gain recognized, thus adjusting the tax basis to fair market value as a result of the taxes paid on the recognized gain.

Section 367(a) should apply to the transfer to the extent the Burger King Worldwide shareholders are U.S. persons (i.e., U.S. transferors).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The applicable Internal Revenue Code sections are 367(a) and 721(a).

18 Can any resulting loss be recognized? ▶ No loss can be recognized.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The transaction impacts the calendar tax year ended December 31, 2014.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Esther Gonzalez* Date ▶ 1/9/2015

Print your name ▶ ESTHER GONZALEZ Title ▶ VICE PRESIDENT WORLDWIDE TAX

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	PAUL C. CHANCE	<i>Paul Chance</i>	01/09/2015		
	Firm's name ▶ KPMG LLP			Firm's EIN ▶	13-5565207
	Firm's address ▶ 200 S. BISCAYNE BLVD, SUITE 2000, MIAMI, FLORIDA 33131			Phone no.	305-358-2300