



**Re: Restaurant Brands International Limited Partnership (“RBI LP”)  
CUSIP #76090H1038  
Distribution date: April 2, 2018  
Qualified Notice under IRS Treasury Regulation 1.1446-4  
Withholding Information**

**Date: March 28, 2018**

**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 February 12, 2018 to be paid on April 2, 2018 to record holders as of March 15, 2018. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0214865	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.4285135	Foreign source income
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\$0.45	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).