



Re: Restaurant Brands International Limited Partnership ("RBI LP")
CUSIP #76090H1038
Distribution date: April 2, 2015
Qualified Notice Under IRS Treasury Regulation 1.1446-4
Withholding Information

Date: March 31, 2015

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 \$0.09 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on February 17, 2015 to be paid on April 2, 2015 to record holders as of March 3, 2015. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0057923 U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6

\$0.0000932 U.S. source dividends that have been subject to U.S. federal withholding tax pursuant to Treasury Regulations Section 1.1441-6

\$0.0321023 Foreign source income

\$0.0520122 Return of capital

\$0.09 Total Distribution

Please note that none of the items listed above reflects effectively connected income (ECI). Please also note that the payments of U.S. source interest and dividends 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).