



**Re: Restaurant Brands International Limited Partnership (“RBI LP”)  
CUSIP #76090H1038  
Distribution date: January 5, 2016  
Qualified Notice Under IRS Treasury Regulation 1.1446-4  
Withholding Information**

**Date: January 4, 2016**

**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 \$0.13 per unit declared by Restaurant Brands International Inc. as general partner of RBI LP on October 27, 2015 to be paid on January 5, 2016 to record holders as of November 25, 2015. Brokers and nominees should treat the distribution as consisting of the following components:

\$0.0031033	U.S. source interest that has been subject to U.S. federal withholding tax pursuant to Treasury Regulation Section 1.1441-6
\$0.0005453	U.S. capital gains that have been subject to U.S. federal withholding tax pursuant to Treasury Regulations Section 1.1441-6
\$0.1263514	Foreign source income
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\$0.13	Total Distribution
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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 capital gains 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).