

Tax Treatment of Partnership Distributions

What tax form should I expect to receive if I receive distributions?

- The following is intended for informational purposes only and should not be construed as offering tax advice; consult your tax advisor for more information.
- Investors in 8point3 Energy Partners' units should expect to receive a Form 1099-DIV.
- Even though 8point3 Energy Partners is organized as a limited partnership under state law, we will be treated as a corporation for U.S. federal income tax purposes.