

## Withholding on Publicly Traded Partnerships under IRC Sec. 1446(f)

As a result of recent U.S. legislation under Internal Revenue Code Section 1446(f), gross proceeds from sales of and certain distributions from Publicly Traded Partnerships ("PTPs") will be subject to 10% withholding starting on January 1, 2023. Please note the following:

- Withholding applies to PTPs held by non-U.S. tax residents (both individuals and entities).
- Exemption from withholding may apply if a PTP releases a public statement called a "Qualified Notice" to indicate that the PTP meets the requirements of IRC Sec. 1446(f)-4(b)(3) to be exempt from withholding.
- Options and other derivative transactions with a PTP as the underlying security are not subject to withholding. However, if the option or derivative is converted into a PTP interest, a subsequent sale of such PTP interest will be subject to withholding.
- Withholding will be reported on the year-end Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*.

Additional information about IRC Sec. 1446(f) is available on the IRS website: <http://www.irs.gov/individuals/international-taxpayers/partnership-withholding>

This list identifies PTP securities which will be subject to withholding under IRC Sec. 1446(f) unless a "Qualified Notice" exemption is applicable at the time of the sale. For example, if a PTP publishes a Qualified Notice before December 31, 2022, then the PTP will be exempt from withholding in early 2023 once IRC Sec. 1446(f) takes effect. However, the PTP will be required to periodically reissue Qualified Notices as the validity period of each Qualified Notice is only 92 days from its posting. Clients should refer to the PTP's website for information relating to Qualified Notices as this list identifies all PTPs irrespective of whether they have issued a Qualified Notice. Please note that this list of PTPs will be updated on a best efforts basis and is subject to change without notice.

Symbol	Name
AAM-PA	APOLLO ASSET MGT 6 375 SRS A PRF
AAM-PB	APOLLO ASSET MGT 6 375 SRS B PRF
AB	ALLIANCEBERNSTEIN HOLDING UNT
AC	ASSOCIATED CAPITAL GROUP CL A ORD
ACP	ABERDEEN INCOME CREDIT STRATEGIES CF
ACP-PA	ABERDEEN INCM CRD STRA SRS A PRP PRF
AGQ	PROSHARES ULTRA SILVER ETF
AHL-PC	ASPEN INS 5.95% FTF PER NON CUM PRF
AHL-PD	ASPEN INSRNC 5.625 PERP NON CUM PRF
AHL-PE	ASPEN INSURNC 1000 DS REP PERP PRF
AIA	ISHARES ASIA 50 ETF
ALT	ALTIMMUNE ORD
AM	ANTERO MIDSTREAM ORD
APO	APOLLO GLOBAL MANAGEMENT CL A ORD
APO-PA	APOLLO GLOBAL MGT SRS A PRF
APO-PB	APOLLO GLOBAL MGMT 6.375 SRS B PRF

ARES	ARES MANAGEMENT CL A ORD
ARES-PA	ARES MANAGEMENT 7 SRS A PRF
ARLP	ALLIANCE RESOURCE PARTNERS UNT
ATAX	AMERICA FIRST MULTIFMLY INVSTRS UNT
ATH-PA	ATHENE HLDG DRC REP 1 1000 SRS A PRF
ATH-PB	ATHENE HLDNG DS REP 1 1000 SRS B PRF
ATH-PC	ATHENE HOLDIN 1000 DS RP SRS C PRF
ATH-PD	ATHENE HOLD DS REP 1 1000 SRS D PRF
ATH-PE	ATHENE DS REP 1/1000 NONCM SRS E PRF
BBU	BROOKFIELD BSNS PTNR UNT
BDRY	ETF MNGR COM BRKW DRY BLK SHP ETF
BEP	BROOKFIELD RENEWABLE PARTNERS UNT
BEP-PA	BROOKFLD RNWBL PRTNR SRS 17 CL A PRF
BEPC	BROOKFIELD RENEWABLE CL A ORD
BEPH	BROOKFIELD BRP HLDG 4 625 SUB NTS
BEP1	BROOKFIELD BRP HLD 4 875 PRP SUB NTS
BGH	BARINGS GLOBAL SHORT DURTN HY CF BROOKFIELD INFRASTRUCTUR PARTNER UNT
BIP	BKFLD INFR CL A LT PR SRS 13 PRF UNT
BIP-PA	BROOKFIELD INFRASTR PARTNE SRS 14 UNT
BIP-PB	BROOKFIELD INFRASTRUCTURE CL A ORD
BIPC	BROOKFIELD INFR FIN 5 000 SUBORD NTS
BIPH	BIP BERMUDA HLD I 5 125 PERP SUB NTS
BIP1	BITWISE 10 CRYPTO INDEX FUND UNT
BITW	BLUEKNIGHT ENERGY PARTNERS UNT
BKEP	BLUEKNIGHT ENGY PARTN SRS A UNT PRF
BKEPP	UNITED STATES BRENT OIL ETF
BNO	PROSHARES ULTRA BLOM NAT GAS ETF
BOIL	BP MIDSTREAM PARTNERS UNT
BPMP	BROOKFIELD PROPERTY PARTNERS UNT
BPY	BROOKFIELD PROPERTY PRF
BPYPM	BROOK PPTY PART CUM SRS 3 CL A PRF
BPYPN	BROOKFIEL PPTY PRT SRS 2 CM CL A UNT
BPYPO	BROOKFIE PPTY PRT CL A CUM PRF UNT
BPYPP	BLACK STONE MINERALS UNT
BSM	BLACKSTONE GROUP ORD
BX	CONAGRA BRANDS ORD
CAG	TEUCRIUM SUGAR ETF
CANE	CROSSAMERICA PARTNERS UNT
CAPL	CRESCENT CAPITAL BDC ORD
CCAP	CSI COMPRESSCO UNT
CCLP	CONSOL COAL RESOURCES UNT
CCR	CYPRESS ENVIRONMENTAL PARTNERS UNT
CELP	CLEARBRIDGE MLP AND MIDSTREAM NAV CF
CEM	
CEN	CENTER COAST BRKFLD MLP ENRG INFR CF

CEQP	CRESTWOOD EQUITY PARTNERS UNIT CRESTWOOD EQUITY PARTNR 9.25 PRF UNT
CEQP-P	
CG	CARLYLE GROUP ORD
CINR	CINER RESOURCES UNT
CLMT	CALUMET SPECIALTY PRODUCTS UNT
CMD	CANTEL MEDICAL ORD
CNXM	CNX MIDSTREAM PARTNERS UNT
CODI	COMPASS DIVERSIFIED ORD
CODI-PA	COMPASS DIVERSIFD HLD 7.25 SRS A PRF
CODI-PB	COMPASS DIVERSIFIED CUM SRS B PRF
CODI-PC	COMPASS DIVERSIFIED HLDGS SER C PRF
CORN	TEUCRIUM CORN ETF
CPER	UNITED STATES COPPER INDEX ETF
CPLP	CAPITAL PRODUCT PARTNERS UNT
CQP	CHENIERE ENERGY PARTNERS UNT CLEARBRDG MLP AD MDSTR TL RTN NAV CF
CTR	
DBA	INVSC DB AGRICULTURE ETF
DBB	INVSC DB BASE METALS ETF INVSC DB COMMODITY INDEX TRACKNG ETF
DBC	
DCP	DCP MIDSTREAM UNT
DCP-PB	DCP MIDSTREAM CUM RED PERP SRS B PRF
DCP-PC	DCP MDSTR 7 95 CUM RED PER SRS C PRF
DKL	DELEK LOGISTICS PARTNERS COM UNT
DLNG	DYNAGAS LNG PARTNERS COM UNT DYNGS LNG PTN SRS A CUM REDM PRF UNT
DLNG-PA	
DLNG-PB	DYNAGAS LNG PARTNERS SRS B PRF
DM	DESKTOP METAL CL A ORD
DMLP	DORCHESTER MINERALS UNT
EFSH	1847 HOLDINGS ORD CLEARBRIDGE ENRGY MDSTRAM OPP NAV CF
EMO	
ENBL	ENABLE MIDSTREAM PARTNERS COM UNT
ENLC	ENLINK MIDSTREAM COM UNT
EPD	ENTERPRISE PRODUCTS PARTNERS UNT
EQM	EQM MIDSTREAM PARTNERS UNT
ESBA	EMPIRE STATE REALTY SRS ES UNT
ET	ENERGY TRANSFER UNT
ET-PC	ENERGY TRANSFER 7 375 SRS C CUM PRF
ET-PD	ENERGY TRANSFER 7 625 SRS D CUMU PRF
ET-PE	ENERGY TRANSFER 7 600 SRS E CUMU PRF
ETP-PC	ENRGY TRNSFR OPERT SRS C CUM RED PRF ENRGY TRNSFR OPERT SRS D CUM RED PRF
ETP-PD	

ETP-PE	ENERGY TRANSFER OPER SRS E PRF
EUO	PROSHARES ULTRASHORT EURO ETF
EVA	ENVIVA PARTNERS UNT
FEI	FIRST TRUST MLP AND ENERGY INCOME CF FIRST TRUST ENERGY INCOME AND GRW CF
FEN	CF
FIF	FIRST TRUST ENERGY INFRASTRUCTRE CF
FIP	FTAI INFRASTRUCTURE ORD
FISK	EMPIRE STATE REALTY SRS 250 UNT
FPL	FIRST MLP ENERGY FUND ORD SHARES
FTAI	FORTRESS TRANSP AND INFRA INV ORD
FTAIN	FORTRESS TRANSN INFRASTRUE SRS C PRF
FTAIO	FORTRESS TRANSPORTATI SRS B PERP PRF
FTAIP	FORTRESS TRNSP AND INFR SRS A CM PRF
FUN	CEDAR FAIR UNT
GBLI	GLOBAL INDEMNITY GROUP CL A ORD WISDOMTREE ENHNCD CMDTY STRTGY ETF
GCC	ETF
GEL	GENESIS ENERGY CL A UNT GOLDMAN SACHS MLP ENERGY RENSANC ORD
GER	GREYSTONE HOUSING IMPACT INVTRS UNT
GHI	UNT
GLOP	GASLOG PARTNERS UNT
GLOP-PA	GASLG PTNRS CM RD PERP SRS A PRF
GLOP-PB	GASLOG PRTN CUM RED PERP SRS B PRF
GLOP-PC	GASLOG PARTNERS PER SRS C UNT PRF
GLP	GLOBAL PARTNERS UNT
GLP-PA	GLOBAL PATNRS 9 75 UNT SRS A PRF UNT
GLP-PB	GLOBAL PARTNRS 9 50 SRS B FXD RT PRF
GPP	GREEN PLAINS PARTNERS UNT
GSG	ISHARES S&P GSCI COMMODITY INDXD ETF
GYRO	GYRODYNE ORD
HEP	HOLLY ENERGY PTN UNT
HESM	HESS MIDSTREAM CL A ORD
HMLP-PA	HOEGH LNG PARTNERS CUM SRS A PRF METUR EQ CMPN US CUM DV SRS 2027 ETF
IDIV	ETF
IEP	ICAHN ENTERPRISES UNT
KKR	KKR AND CO ORD
KKR-PA*	KKR 6.75 SRS A PRF
KKR-PB*	KKR 6.50 SRS B PRF
KKR-PC	KKR AND CO 6 00 MAND CNVRT SRS C PRF
KKRS	KKR GROUP FINANC CO IX 4 625 SUB NTS
KMF	KAYNE ANDRSN NXTGEN ENRGY INFRA CF
KNOP	KNOT OFFSHORE PARTNERS COM UNT
KOLD	PROSHARES ULTRASHORT BLM NAT ETF

KRP	KIMBELL ROYALTY PARTNERS UNT
KYN	KAYNE ANDERSON ENERGY INFRA CF
LAZ	LAZARD CL A ORD
LIN	LINDE ORD
LJAQW	LIGHTJUMP ACQUISITION EQY WARRANT
LMRK	LANDMARK INFRASTRUCTURE PART UNT
LMRKN	LANDMARK INFRA PERP CONV SRS C PRF
LMRKO	LNDMRK INFRA 7.90 PERP SRS B UNT PRF
LMRKP	LNDMRK INFRA 8 CUM RDM PRP SRS A PRF
MCEP	MID CON ENERGY PARTNERS UNT
MIC	MACQUARIE INFRASTRUCTURE ORD
MMLP	MARTIN MIDSTREAM PARTNERS UNT
MMP	MAGELLAN MIDSTREAM PARTNERS UNT
MPLX	MPLX COM UNT
NBLX	NOBLE MIDSTREAM PARTNERS UNT
NGL	NGL ENERGY PARTNERS UNT
NGL-PB	NGL ENRGY CUM RED PRP UNT CL B PRF
NGL-PC	NGL ENRGY PRT CL C CUM PRPT PREF UNT
NGLS-PA	TARGA RSCS SRS A CUM RM PERP UNT PRF NEUBERGR BRM MLP AND ENR INCM NAV CF
NML	
NMM	NAVIOS MARITIME PARTNERS UNT
NRP	NATURAL RESOURCE PARTNERS UNT
NS	NUSTAR ENERGY UNT
NS-PA	NUSTR ENRG 8 50 CM RD SRS A UNT PRF
NS-PB	NUSTAR ENRG 7 625 SRS B CMRDPRP PRF
NS-PC	NUSTAR ENRG 9 00 SRS C CM RD PRP PRF
NSH	NAVSIGHT HOLDINGS CL A ORD
NSP	INSPERITY ORD
NSS	NUSTAR LOGI 7.625% FTF RATE SUB NTS
NTG	TORTOISE MIDSTREAM ENERGY CF
OAK-PA	OAKTRE CAPTL GRP 6.625 SRS A PRF SHS
OAK-PB	OAKTREE CAP GROUP SRS B PRF UNT
OGCP	EMPIRE STATE REALTY SRS 60 UNT PROSHARES ULTRAPRO 3X SHRT CRDOL ETF
OILD	
OILU	PROSHARES ULTRAPRO 3X CRUDE OIL ETF
OMP	OASIS MIDSTREAM PARTNERS UNT
OZ	BELPOINTE PREP CL A UNT
PAA	PLAINS ALL AMERICAN PIPELINE UNT
PBFX	PBF LOGISTICS UNT
PER	SANDRIDGE PERMIAN UNT
POPE	POPE RESOURCES DELAWARE DEP RCPT
PPX	PPL CAPITAL FUND SRS B JNR SUB NTS
PSXP	PHILLIPS 66 PARTNERS COM UNT RESTAURANT BRANDS INTRNATIONAL ORD
QSR	

RGP	RESOURCES CONNECTION ORD
RTL	RATTLER MIDSTREAM PARTNERS UNT
RTW	RTW RETAILWINDS ORD
SCO	PROSHARES ULTRST BLOM CRUDE ETF
SGH	SMART GLOBAL HOLDINGS ORD
SHLX	SHELL MIDSTREAM PARTNERS UNT
SIRE	SISECAM RESOURCES UNT
SMLP	SUMMIT MIDSTREAM PARTNERS UNT
SNMP	SANCHEZ MIDSTREAM PARTNERS CL B UNT
SOYB	TEUCRIUM SOYBEAN ETF
SPH	SUBURBAN PROPANE PARTNERS COM UNT
SPLP	STEEL PARTNERS HOLDINGS UNT
SPLP-PA	STEEL PARTNERS HOLDINGS 6 SRS A PRF
SRG	SERITAGE GROWTH PROPERTIES CL A ORD
SRG-PA	SERITAGE GWTH PPTY CUM RED SRS A PRF
SRLP	SPRAGUE RESOURCES COM UNT
SRV	CUSHING MLP INFRA TOTL RTRN CF
SUN	SUNOCO UNT
SVIX	1X SHORT VIX FUTURES ETF
SVXY	PROSHARES SHORT VIX SHORT TERM ETF
TAGS	TEUCRIUM AGRICULTURAL ETF
TCP	TC PIPELINES UNT
TTP	TORTOISE PIPELINE AND ENERGY CF
TYG	TORTOISE ENERGY INFRASTRUCTURE CF
UAN	CVR PARTNERS UNT
UCO	PROSHARES ULTRA BLOOM CRUDE ETF
UDN	INVSC DB US DOLLAR INDEX BEARISH ETF
UGL	PROSHARES ULTRA GOLD ETF
UNG	UNITED STATES NATURAL GAS ETV
UNL	UNITED STATES 12 MT NATURAL GAS ETF
USAC	USA COMPRESSION PARTNERS COM UNT
USCI	UNITED STATES COMMODITY INDEX ETF
USDP	USD PARTNERS UNT
USL	UNITED STATES 12 MONTH OIL ETF
USO	UNITED STATES OIL ETF
UUP	INVSC DB US DOLLAR INDEX BULLISH ETF
UVIX	2X LONG VIX FUTURES ETF
UVXY	PROSHARES ULTRA VIX SHORT TERM ETF
VIXM	PROSHARES VIX MID-TERM FUTURES ETF
	PROSHARES VIX SHORT TERM FUTURES
VIXY	ETF
VNOM	VIPER ENERGY PARTNERS UNT
WEAT	TEUCRIUM WHEAT ETF
	WESTERN MIDSTREAM PARTNERS COM
WES	UNT
WLKP	WESTLAKE CHEMICAL PARTNERS UNT
WPG	WASHINGTON PRIME GROUP ORD

YCS  
ZSL

PROSHARES ULTRASHORT YEN ETF  
PROSHARES ULTRASHORT SILVER ETF