

**Partnership:** Sisecam Resources LP

**Unit Class:** Common

**CUSIP #:** 172464109

**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4(b)(4)

**Date:** April 3, 2023

**Section I:** This announcement is intended to be a qualified notice under U.S. Treasury Regulation ("Treas. Reg.") §1.1446-4(b)(4). Brokers and nominees should treat one hundred percent (100.0%) of all Partnership's distributions occurring on or after January 1, 2023 as being attributable to income described in Treas. Reg. §1.1446-4(f)(3)(iv) that is effectively connected with a United States trade or business and subject to withholding under Treas. Reg. §§1.1446-1 through 1.1446-6. Accordingly, the Partnership's distributions to non-U.S. investors are subject to federal income tax withholding at the highest applicable effective tax rate.

**Section II:** This announcement is intended to address the amount realized on a distribution per Treas. Reg. §1.1446(f)-4(c)(2)(iii). Brokers and nominees should treat one hundred percent (100.0%) of all Partnership's distributions occurring on or after January 1, 2023 as being in excess of cumulative net income for purposes of Treas. Reg. §1.1446(f)-4(c)(2)(iii).

**Section III:** This announcement is intended to address a broker's requirement to withhold under Treas. Reg. §1.1446(f)-4(a)(2). The exception to the requirement to withhold described in Treas. Reg. §1.1446(f)-4(b)(3) does not apply to transfers of an interest in the Partnership occurring on or after January 1, 2023.

The Partnership will issue a subsequent notification if any of the statements in Sections I, II, or III herein are no longer accurate. Unitholders, brokers, nominees, and withholding agents should consult with their tax advisors with respect to their U.S. federal tax obligations.