

## **GLOBAL PARTNERS LP**

800 South Street, Suite 500 P.O. Box 9161 Waltham, MA 02454-9161

www.globalp.com

Partnership: Global Partners LP Announcement Date: July 24, 2024

Unit Class: Common units Record Date: August 8, 2024

**CUSIP #:** 37946R109 **Payable Date:** August 14, 2024

**Per Unit** \$0.7200

Amount:

**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §§

1.1446-4 and 1.1446(f)-4

This notice relates to withholding on common units owned by non-U.S. investors of Global Partners LP (the "**Partnership**"). If you are not a non-U.S. investor and you do not act as custodian for a non-U.S. investor, you may ignore this notice.

## **Section I – Distribution Withholding:**

This notice is intended to serve as qualified notice under Treasury Regulation Section 1.1446-4(b). Brokers and nominees should treat one hundred percent (100%) of the Partnership's distributions to non-U.S. investors as being attributable to income that is effectively connected with a United States trade or business. 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 - Withholding on Distributions in Excess of Cumulative Net Income:

The Partnership does not calculate cumulative net income for purposes of Treasury Regulation Section 1.1446(f)-4(c)(2)(iii). Consequently, brokers and nominees should treat one hundred percent (100%) of the distribution as being in excess of cumulative net income for purposes of determining the amount to withhold.

## **Section III – Withholding on Transfers of Units:**

For the purposes of withholding on sales transactions under Treasury Regulation Section 1.1446(f)-4(a)(2), brokers should treat one hundred percent (100%) of the proceeds attributable to the sale of Partnership units as being attributable to a U.S. trade or business.

A copy of this notice will also be available on the Partnership's website (currently available at www.globalp.com) for ten years from the date of the issuance of this notice.