

# Brookfield

## Brookfield Renewable Corporation – U.S. Tax Characterization of the 2021 Distributions to Class A Shareholders

Brookfield Renewable Corporation (NYSE: BEPC; TSX: BEPC) – The table below summarizes Brookfield Renewable Corporation’s U.S. federal income tax characterization of its 2021 distributions of \$1.215 per Class A share (CUSIP No. 11284V105). Shareholders should consult their personal tax advisors as to their specific tax treatment of Brookfield Renewable Corporation distributions.

### Class A Distributions (\$USD):

Form 1099-DIV			Box 1a	Box 1b	Box 3
Record Date	Payable Date	Cash Distribution per Share	Ordinary Dividends	Qualified Dividends <sup>(1)</sup>	Nondividend Distributions
02/26/2021	03/31/2021	\$0.30375	\$0.02479	\$0.000000	\$0.27896
05/28/2021	06/30/2021	\$0.30375	\$0.02479	\$0.000000	\$0.27896
08/31/2021	09/29/2021	\$0.30375	\$0.02479	\$0.000000	\$0.27896
11/30/2021	12/31/2021	\$0.30375	\$0.02479	\$0.000000	\$0.27896

- (1) Whether dividends paid by Brookfield Renewable Corporation will in fact be “qualified dividends” to any shareholder will depend on that shareholder’s specific circumstances, including the shareholder’s holding period for the Brookfield Renewable Corporation shares on which such dividends are received. Please consult your tax advisor.