

NextEra Energy Partners LP – U.S. Tax Characterization of the 2019 Distribution to Common Unitholders

NextEra Energy Partners LP (NYSE:NEP), Juno Beach, FL - The table below summarizes NextEra Energy Partners LP's U.S. income characterization of its 2019 distributions of \$1.9675 per common unit (CUSIP No. 65341B106). Unitholders should consult their personal tax advisors as to their specific tax treatment of NextEra Energy Partners LP distributions.

Common share distributions:

Form 1099-DIV			Box 1a	Box 1b	Box 3¹
Record Date	Payable Date	Cash Distribution Per Share	Ordinary Taxable Dividends	Taxable Qualified Dividends	Nondividend Distributions ⁽¹⁾
02/06/2019	02/14/2019	\$0.4650000	\$0.000	\$0.000	\$0.4650000
05/07/2019	05/15/2019	\$0.4825000	\$0.000	\$0.000	\$0.4825000
08/06/2019	08/14/2019	\$0.5025000	\$0.000	\$0.000	\$0.5025000
11/06/2019	11/14/2019	\$0.5175000	\$0.0000	\$0.000	\$0.5175000

(1) Amounts in Box 3 are also known as return of capital.