



Partnership:	CVR Partners, LP	Record Date:	May 15, 2023
Unit Class:	Common Units	Payable Date:	May 22, 2023
CUSIP #:	126633205	Per Unit Amount:	\$10.43
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 CVR 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 is a qualified notice under Treasury Regulation Section 1.1446-4(b). Brokers and nominees should treat one hundred percent (100.0%) 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:

For purposes of Treasury Regulation Section 1.1446(f)-4(c)(2)(iii), 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.cvrpartners.com) for ten years from the date of the issuance of this notice.