



<b>Partnership:</b>	CVR Partners, LP	<b>Record Date:</b>	March 6, 2023
<b>Unit Class:</b>	Common Units	<b>Payable Date:</b>	March 13, 2023
<b>CUSIP #:</b>	126633205	<b>Per Unit Amount:</b>	\$10.50
<b>RE:</b>	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](http://www.cvrpartners.com)) for ten years from the date of the issuance of this notice.*