

NextEra Energy Partners LP – U.S. Tax Characterization of the 2018 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 2018 distributions of \$1.7125 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⁾
02/05/2018	02/14/2018	\$0.4050000	\$0.000	\$0.000	\$0.4050000
05/07/2018	05/15/2018	\$0.4200000	\$0.000	\$0.000	\$0.4200000
08/06/2018	08/14/2018	\$0.4375000	\$0.000	\$0.000	\$0.4375000
11/06/2018	11/14/2018	\$0.4500000	\$0.0000	\$0.000	\$0.4500000

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