

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name NextEra Energy Partners, LP		2 Issuer's employer identification number (EIN) 30-0818558	
3 Name of contact for additional information Donald Gang	4 Telephone No. of contact 561-691-7601	5 Email address of contact Donald.Gang@nee.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 700 Universe Blvd., CTX/JB P.O. Box 14000		7 City, town, or post office, state, and ZIP code of contact Juno Beach, FL 33408	
8 Date of action 02/06/2019, 05/07/2019, 08/06/2019, 11/06/2019		9 Classification and description Common Unit	
10 CUSIP number 65341B106	11 Serial number(s)	12 Ticker symbol NEP	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ NEP distributed quarterly cash distributions to its unitholders during the 2019 tax year. These distributions represent non-dividend distributions, also known as a return of capital. These non-dividend distributions were paid on February 14, 2019, May 15, 2019, August 14, 2019, and November 14, 2019.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The basis of the security should be reduced by the \$0.4650 per unit on February 14, 2019, by \$0.4825 per unit on May 15, 2019, by \$0.5025 per unit on August 14, 2019, and by \$0.5175 per unit on November 14, 2019.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The non-dividend distributions (aka return of capital) represent distributions associated with the 2019 tax year which are in excess of the current and accumulated earnings and profits.

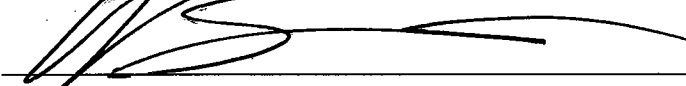
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The non-dividend distributions (aka return of capital) are determined pursuant to IRC Section § 301(c)(2).

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year is 2019.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶  Date ▶ 1/8/20
Print your name ▶ W. Scott Seeley Title ▶ Corporate Secretary

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.