



USD PARTNERS

Partnership: USD Partners LP
Unit Class: Common Units representing limited partner interest
CUSIP #: 903318103
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 02/08/2023

Payable Date: 02/17/2023

Per Unit Amount: \$0.1235

Section I: This announcement is intended to be 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: The amount realized per 1.1446(f)-4(c)(2)(iii). Please choose one of the following.

- ☒ **100% of the distribution is in excess of cumulative net income**
- ☐ None of the distribution is in excess of cumulative net income
- ☐ The following amount of the distribution is in excess of cumulative net income.

Enter an amount up to 6 decimal places: \$0.00000