

CEDAR FAIR, L.P.
SCHEDULE K-1 / K-3 INFORMATION

Schedule K-3 Disclosure Explained

Issue: **On Schedule K-1, Line 16** – the box is checked, indicating a K-3 is attached when there is no attachment, causing problems particularly when unitholders are attempting to file their tax returns using tax preparation software. Also, unitholders are being asked by qualified tax preparers why no K-3 was provided.

Definition: Schedule K-3 reports a partner's distributive share of items of international tax relevance and is intended for foreign unitholders, or unitholders who have foreign reporting requirements from activities unrelated to Cedar Fair, L.P. Although Cedar Fair operates a park near Toronto, Schedule K-3 does not apply to our Canadian operations.

Remedy: Most Cedar Fair unitholders who do not have foreign reporting requirements and based on the advice of your tax advisor, can disregard the checked box in Line 16 of Schedule K-1 and proceed with their federal income tax filing without a Schedule K-3. For those using tax preparation software, try to uncheck the box on Line 16 and proceed accordingly.

If applicable: Schedule K-3, if needed, will be available on Cedar Fair's unitholder web page, <https://www.taxpackagesupport.com/cedarfair>, in early-August 2024.

Cedar Fair recommends that unitholders who have additional questions contact a qualified tax advisor.