



Cedar Fair
Entertainment Company

Partnership: Cedar Fair, L.P.

Unit Class: Common Units

CUSIP#: 150185106

RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Date of Notice: 02/16/2023

Record Date: 03/07/2023

Payable Date: 03/21/2023

Per Unit Amount: \$0.300

Section I - Distribution Withholding:

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 – Withholding on Distributions in Excess of Cumulative Net Income:

Pursuant to 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 Transfer of Units:

For the purpose 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.