

# TAX FILING

HMLP has elected to be treated as a C-Corporation for U.S. federal income tax purposes (our investors receive a Form 1099 and not a Schedule K-1)

Distributions we pay to U.S. unitholders will be treated as a qualified dividend for U.S. federal income tax purposes to the extent the distributions come from earnings and profits (“E&P”) and as a nondividend distribution or a return of capital (“ROC”) to the extent the distributions exceed E&P.

Distributions we pay to a non-U.S. unitholder will not be subject to U.S. federal income tax or withholding tax if the non-U.S. unitholder is not engaged in a U.S. trade or business.

For more detailed tax commentary, please refer to our Annual Report on Form 20-F.

The chart below describes the total distributions made by HMLP in 2019 and the reporting of such distributions on Form 1099.

Please note that the determination of whether these distributions constitute a dividend from E&P or a ROC is not made for U.S. federal income tax purposes until the end of the fiscal year. If you are a U.S. unitholder and you received a Form 1099 that does not set forth such amounts, you should contact your broker or tax advisor.

Unitholders are directed to consult their own tax advisors to determine the appropriate treatment with respect to the distributions.

## COMMON UNITS

<b>Record Date</b>	<b>Total Distribution</b>	<b>Amount Reported as a Qualified Dividend in Item 1(b) of Form 1099</b>	<b>% Reported as a Qualified Dividend in Item 1(b) of Form 1099</b>	<b>Amount Reported as a Nondividend distribution in Item 3 of Form 1099</b>	<b>% Reported as a Nondividend Distribution in Item 3 of Form 1099</b>
February 1, 2019	\$14,608,968	\$3,951,726	27.05%	\$10,657,242	72.95%
May 9, 2019	\$14,632,314	\$3,953,651	27.02%	\$10,678,663	72.98%
August 1, 2019	\$14,637,277	\$3,954,992	27.02%	\$10,682,285	72.98%
October 31, 2019	\$14,637,277	\$2,432,715	16.62%	\$12,204,562	83.38%

**SERIES A PREFERRED UNITS**

<b>Record Date</b>	<b>Total Distribution</b>	<b>Amount Reported as a Qualified Dividend in Item 1(b) of Form 1099</b>	<b>% Reported as a Qualified Dividend in Item 1(b) of Form 1099</b>	<b>Amount Reported as a Nondividend distribution in Item 3 of Form 1099</b>	<b>% Reported as a Nondividend Distribution in Item 3 of Form 1099</b>
February 8, 2019	\$3,351,835	\$3,351,835	100.00 %	\$ 0	0.00%
May 8, 2019	\$3,375,550	\$3,375,550	100.00%	\$ 0	0.00%
August 8, 2019	\$3,381,039	\$3,381,039	100.00%	\$ 0	0.00%
November 8, 2019	\$3,583,283	\$3,583,283	100.00%	\$ 0	0.00%

**[note: the HMLP website currently has links to form 8937 posted on the bottom of the page. These links should not be changed but have not been reposted here]**