



BUCKEYE PARTNERS, L.P.

P.O. Box 799060 • Dallas, TX 75379-9060



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KATHRYN RAMSEY
26 LINK LN
WEST KINGSTON RI 02892-1116



Dear Unitholder,

Enclosed is your 2018 Buckeye Partners, L.P. tax package. **This package contains important information needed to complete your 2018 federal and state income tax returns. Please DO NOT DISCARD.**

Enclosed please find the following schedules:

- 1) Schedule K-1 (Form 1065)
- 2) Partner's Instructions for Schedule K-1 (Form 1065)
- 3) State Schedule
- 4) Ownership Schedule
- 5) Sales Schedule
- 6) Individualized Income Tax Reporting Package Instructions

IMPORTANT NOTICE: The information in the enclosed tax package is provided by Buckeye Partners, L.P. to assist you in preparing your personal tax return. The information reflects the application of various assumptions and conventions, as disclosed by Buckeye Partners, L.P. to you in various SEC filings and other offering documents. It is anticipated that Buckeye Partners, L.P. may provide disclosure of certain of these assumptions and conventions in the preparation of Buckeye Partners, L.P. return as warranted to the Internal Revenue Service and/or other taxing authorities. We suggest that you refer to the appropriate federal and state income tax laws, instructions, and SEC filings and other offering documents, and that you consult your tax advisor with any questions.

The Tax Cuts and Jobs Act of 2017 created a new deduction to effectively reduce the tax rate for certain taxpayers with respect to specific types of business income. The Partnership generates income that is eligible for the new deduction and the corresponding lower tax rate. For individuals, trusts and estates holding BPL units, the amount reported on Line 20AD (Section 199A PTP Income) of the enclosed Schedule K-1 is crucial to claiming the new deduction and lowering your rate of tax. Please review the enclosed general instructions and consult your tax advisor.

Please carefully review the Ownership Schedule. Please contact us at 1-800-230-7224 if the information is incorrect. We will issue a corrected 2018 package, if applicable, as soon as possible. It is important that you notify us before April 30, 2019 if any errors or omissions exist, as the information on the enclosed schedule will be reported to the Internal Revenue Service. You may also access and review your tax information at: www.taxpackagesupport.com/buckeye. By registering through our website, you may choose to enroll in electronic delivery by clicking the link to "Go Paperless". This option will eliminate the mailing of a paper tax package to you in the future.

Sincerely,
Buckeye Partners, L.P.

K-1 Account Number: 571 11893120



BUCKEYE PARTNERS, L.P.

Partner Name: KATHRYN RAMSEY

Page: 1

Account Number: 571 11893120

Partner Federal ID/Entity: XXX-XX-2194 / INDIVIDUAL

Custodian Federal ID:

2018 OWNERSHIP SCHEDULE

TRANSACTION

BROKER

UNITS

DESCRIPTION

DATE

This schedule contains a summary of your unit ownership history from your original acquisition of Partnership units to December 31, 2018. This information was supplied by you, your broker and/or the Partnership's depository.

Ownership information for street name owners (who held units in a brokerage nominee account) was provided from your broker's or nominee's records, if the broker or nominee provided the information in accordance with Internal Revenue Code Section 6031 (c). IRS regulations concerning partnerships require brokers and nominees to inform the partnership directly of your unit activity so that the partnership may automatically furnish you with tax information.

If you held multiple lots of Partnership units, the ownership information has been accumulated for each lot having a common federal tax identification number and entity type, except for lots attributable to an individual retirement account (IRA), Keogh or similar type of account, which are reported in a separate package. For IRA, Keogh, or Pension accounts, the federal tax identification number of the custodian is shown. You will receive a separate Individualized Income Tax Reporting Package for each lot with a different tax identification number. Dispositions of Partnership units have been treated as if they relate to the lots with the earliest acquisition date.

If your records do not agree with the information reported on this Ownership Schedule, then the amounts reported on the following schedules may not be correct. You may make the necessary corrections to this information one of three ways.

- 1) Write corrections on this schedule with explanations, sign where indicated and mail to Buckeye Partners LP, Tax Package Support, P.O. Box 799060, Dallas, TX 75379-9060
- 2) Call the Tax Package Support 1 (800) 230-7224.
- 3) Submit corrections online at www.taxpackagesupport.com/buckeye

It is important that you submit corrections to the partnership by April 30, 2019.

You may find it necessary to extend your filing date for your personal tax return by filing Form 4868 - Application for Automatic Extension of Time to File U.S. Individual Income Tax Return by April 15, 2019.

If the Ownership Schedule is the only schedule containing information (i.e. the Federal and State Schedule is blank), then the ownership history the Partnership, received from the transfer agent, brokerage firm or nominee, for your account is inaccurate or incomplete. Please contact the Partnership for instructions on how to proceed.

FEDERAL INCOME TAX FORMS AND REQUIRED STATEMENTS

The schedules included in this Individualized Income Tax Reporting Package contain references to the appropriate federal forms to be used in preparing your 2018 Federal Individual Income tax return. You should obtain the following federal income tax forms before beginning the preparation of your return. You may find, however, that some of these forms may not be required for your particular situation.

Form 1040 Schedule B - Interest and Ordinary Dividends

Form 1040 Schedule D - Capital Gains and Losses

Form 1040 Schedule E - Supplemental Income and Loss

Form 1116 Foreign Tax Credit

Form 4797 Sales of Business Property

Form 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Form 4952 Investment Interest Expense Deduction

Form 6251 Alternative Minimum Tax - Individuals

Form 8082 Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

IMPORTANT: You may be required to include the following statements in your 2018 federal income tax return:

IRC Section 751 Statement

THIS SCHEDULE IS NOT PROOF OF OWNERSHIP.

The information reported on this schedule, as corrected, accurately and completely presents my ownership history through December 31, 2018. By signing this schedule, I authorize the Partnership to make the corrections as indicated above to my Schedule K-1.

Signed: _____

Daytime Phone Number: _____

END OF YEAR UNITS

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