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KATHRYN RAMSEY
26 LINK LN
WEST KINGSTON, RI 02892-1116



Dear Investor,

Enclosed is the 2018 tax year information pertaining to your partnership interest in Plains All American Pipeline, L.P. ("Partnership") (NYSE: PAA), a publicly-traded partnership ("PTP"). If you also own Plains All American Pipeline, L.P. 6.125% Series B Fixed-to-Floating Rate Cumulative Redeemable Perpetual Preferred Units ("Series B Preferred Units"), please see the investor tax package, that would have been mailed to you separately, to report your partnership interest in the Series B Preferred Units. Please use the following enclosed schedules and statements to report the taxable income allocated to you on your federal and state tax returns. In addition to this letter, your package should include the following:

- Ownership Schedule
- Schedule K-1
- Partner's Instructions for Schedule K-1 (Form 1065)
- State Schedule
- Sales Schedule (See General Information)
- General Information

As a result of the new Section 199A deduction enacted by the Tax Cuts and Jobs Act of 2017, your overall effective rate on certain items of your income distributed to you from the partnership may have been reduced. It is critical to review the information reported to you on Line 20AD of the enclosed Schedule K-1 in order to properly account for the new Section 199A deduction. Additionally, certain items that were previously reported to you separately may no longer be required. Please see the General Information schedule included for more information, and please consult your tax advisor.

Please review your Ownership and Sales Schedules carefully. If the dates or the total number of units shown are incorrect, the amounts on the other schedules may also be incorrect. Some entity level state taxes and apportionment are based on your entity classification. Please review your type of entity on Schedule K-1 Part II Item I1 for accuracy. To make corrections, please call our Schedule K-1 Support line at 866/872-2829 (toll free), or follow the instructions on the Ownership Schedule. Please note any and all changes must be reported to us prior to May 15, 2019. Any changes reported after May 15th may require the partner to file form 8082.

Electronic versions of your tax information are available through our website at www.paalp.com. Additionally, you can also elect to receive your Schedule K-1 in the future electronically through our website in lieu of a mailed version. Once you have elected to electronically receive your Schedule K-1, it will be sent to your designated e-mail every year as long as you own an interest in the Partnership or until you rescind your election. The Schedule K-1 Support line is also available at 866/872-2829 should you need additional assistance.

None of the information contained in this package should be construed as the offering of tax advice. Although we are not able to offer tax advice, we want to hear from you if you have any questions about the enclosed information or your investment in the Partnership.

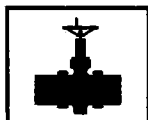
IMPORTANT NOTICE: The information in the enclosed tax package is provided by the Partnership to assist you in preparing your personal tax return. The information reflects the application of various assumptions and conventions, as disclosed by the Partnership to you in various SEC filings and other offering documents. We anticipate that the Partnership may be required to disclose and provide information relating to these assumptions and convention in the preparation of the Partnership return, as requested by 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. You should discuss with your tax advisor whether the treatment of any items in the enclosed tax package may subject you and/or your tax advisor to a penalty by a taxing authority and the need to adequately disclose any items in order to avoid such penalty.

Respectfully,

Plains All American Pipeline, L.P.
Tax Department

K-1 Account Number: 5714082503





PLAINS
ALL AMERICAN
PIPELINE, L.P.

Partner Name: KATHRYN RAMSEYAccount Number: 5714082503Partner Federal ID and Type of Entity: XXX-XX-2194/INDIVIDUALPartnership Federal ID: 76-0582150

Custodian Federal ID: _____

2018 OWNERSHIP SCHEDULE**TRANSACTION****BROKER OR
CERTIFICATE
NUMBER****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 ownership information came directly from the transfer agent's records if you are a registered holder or from your broker's or nominee's records. IRS regulations concerning partnerships require the broker or nominee to report such information so that the Partnership may in turn furnish you with tax information. Please note, if you also own Partnership Series B Preferred Units, the ownership of those units is reported to you in a separate tax package.

All transactions on this ownership schedule, including prior year transactions, have been adjusted to reflect the 2-for-1 split for unit holders of record on October 1, 2012. For units which were acquired before October 1, 2012, the number of units shown should be reduced by one-half for comparison purposes to your historical records.

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 on 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. Also, some entity level state taxes and apportionment are based on your entity classification. Please review your type of entity on Schedule K-1 Part II Item I1 for accuracy. To correct your information you may log on to www.taxpackagesupport.com/plainsallamerican or call the Plains All American Pipeline, L.P. Schedule K-1 Support line at 866/872-2829 or make the necessary corrections directly on this schedule, sign below and mail to: Attn: K-1 Support, P.O. Box 799060, Dallas, TX 75379 or fax to 866/554-3842. Please note all changes must be reported to us prior to May 15, 2019. Any changes reported after May 15th may require the partner to file form 8082.

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 Schedule K-1 and State Schedule are blank), then the ownership history the Partnership received from the transfer agent, brokerage firm or nominee, for your account is inaccurate or incomplete. Please call the Schedule K-1 Support line at 866/872-2829.

Transaction Description - This is the type of transaction for the group of units involved. The "Description" column provides explanations for the abbreviations used in this column.

Transaction Date - This is the date on which the transaction occurred as reported to the Partnership by either the transfer agent (if you are a registered owner) or by your broker or nominee (if your units are in street name).

Broker or Certificate Number - This column will indicate "Broker" if the transaction was reported to the Partnership from a broker or nominee. This column will also report a certificate number for transactions registered with the Partnership's transfer agent.

Units - This is the number of Partnership units associated with each certificate or transaction.

The information reported on this schedule, as corrected, accurately and completely presents my ownership history through December 31, 2018.

Signed: _____

AC BUY	07/09/2014	571	25.00000
DA SELL	10/16/2018	571	-25.00000
			0.00000

**Schedule K-1
(Form 1065)**

Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning 1/1/2018 ending 12/31/2018

Partner's Share of Income, Deductions, Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the Partnership													
A Partnership's employer identification number 76-0582150	B Partnership's name, address, city, state, and ZIP code PLAINS ALL AMERICAN PIPELINE, L.P. 333 CLAY ST., STE. 1600 HOUSTON, TX 77002												
C IRS Center where partnership filed return e-file													
D <input checked="" type="checkbox"/> Check if this is a publicly traded partnership (PTP)													
Part II Information About the Partner													
E Partner's identifying number XXX-XX-2194													
F Partner's name, address, city, state, and ZIP code KATHRYN RAMSEY ACCT 2 27 DAN ST WARWICK, RI 02889													
G <input type="checkbox"/> General partner or LLC member-manager <input checked="" type="checkbox"/> Limited partner or other LLC member													
H <input checked="" type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner													
I1 What type of entity is this partner? <u>INDIVIDUAL</u>													
I2 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>													
J Partner's share of profit, loss, and capital (see instructions): <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Profit</td> <td style="text-align: right;">0.000003 %</td> <td style="text-align: right;">0.000000 %</td> </tr> <tr> <td>Loss</td> <td style="text-align: right;">0.000003 %</td> <td style="text-align: right;">0.000000 %</td> </tr> <tr> <td>Capital</td> <td style="text-align: right;">0.000003 %</td> <td style="text-align: right;">0.000000 %</td> </tr> </tbody> </table>			Beginning	Ending	Profit	0.000003 %	0.000000 %	Loss	0.000003 %	0.000000 %	Capital	0.000003 %	0.000000 %
	Beginning	Ending											
Profit	0.000003 %	0.000000 %											
Loss	0.000003 %	0.000000 %											
Capital	0.000003 %	0.000000 %											
K Partner's share of liabilities: <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning</th> <th style="text-align: center;">Ending</th> </tr> </thead> <tbody> <tr> <td>Nonrecourse</td> <td style="text-align: right;">\$ 136</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Qualified nonrecourse financing</td> <td style="text-align: right;">\$</td> <td style="text-align: right;">\$</td> </tr> <tr> <td>Recourse</td> <td style="text-align: right;">\$ 0</td> <td style="text-align: right;">\$ 0</td> </tr> </tbody> </table>			Beginning	Ending	Nonrecourse	\$ 136	\$ 0	Qualified nonrecourse financing	\$	\$	Recourse	\$ 0	\$ 0
	Beginning	Ending											
Nonrecourse	\$ 136	\$ 0											
Qualified nonrecourse financing	\$	\$											
Recourse	\$ 0	\$ 0											
L Partner's capital account analysis: <table style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td>Beginning capital account</td> <td style="text-align: right;">\$ 938</td> </tr> <tr> <td>Capital contributed during the year</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Current year increase (decrease)</td> <td style="text-align: right;">\$ -47</td> </tr> <tr> <td>Withdrawals & distributions</td> <td style="text-align: right;">\$ (891)</td> </tr> <tr> <td>Ending capital account</td> <td style="text-align: right;">\$ 0</td> </tr> </tbody> </table>		Beginning capital account	\$ 938	Capital contributed during the year	\$ 0	Current year increase (decrease)	\$ -47	Withdrawals & distributions	\$ (891)	Ending capital account	\$ 0		
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Capital contributed during the year	\$ 0												
Current year increase (decrease)	\$ -47												
Withdrawals & distributions	\$ (891)												
Ending capital account	\$ 0												
<input checked="" type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book <input type="checkbox"/> Other (explain)													
M Did the partner contribute property with a built-in gain or loss? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach statement (see instructions)													

651118
 OMB No. 1545-0123

☒ Final K-1
 ☐ Amended K-1

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Ordinary business income (loss) -52	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16 A	Foreign transactions CANADA
4	Guaranteed payments	B	90
5	Interest income 0	C	0
6a	Ordinary dividends 0	F	18
6b	Qualified dividends 0	I	12
6c	Dividend equivalents	M	12
7	Royalties	Q	2
8	Net short-term capital gain (loss) 0	17 A	Alternative minimum tax (AMT) items 0
9a	Net long-term capital gain (loss) 4	B	0
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	18 C	Tax-exempt income and nondeductible expenses 0
10	Net section 1231 gain (loss) 3		
11	Other income (loss)		
12	Section 179 deduction	19 A	Distributions 23
13 A	Other deductions 0	20 A	Other information 0
H		B	0
K		V	-53
14	Self-employment earnings (loss) .	.	STMT
*See attached statement for additional information.			

For IRS Use Only

This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

1. **Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.

Passive loss
Passive income
Nonpassive loss
Nonpassive income

2. **Net rental real estate income (loss)**

3. **Other net rental income (loss)**

Net income
Net loss

4. **Guaranteed payments**

5. **Interest income**

- 6a. **Ordinary dividends**

- 6b. **Qualified dividends**

- 6c. **Dividend equivalents**

7. **Royalties**

8. **Net short-term capital gain (loss)**

- 9a. **Net long-term capital gain (loss)**

- 9b. **Collectibles (28%) gain (loss)**

- 9c. **Unrecaptured section 1250 gain**

10. **Net section 1231 gain (loss)**

11. **Other income (loss)**

Code
A Other portfolio income (loss)
B Involuntary conversions
C Sec. 1256 contracts & straddles
D Mining exploration costs recapture
E Cancellation of debt

F Section 951A income
G Section 965(a) inclusion
H Subpart F income other than sections 951A and 965 inclusion
I Other income (loss)

12. **Section 179 deduction**

13. **Other deductions**

A Cash contributions (60%)
B Cash contributions (30%)
C Noncash contributions (50%)
D Noncash contributions (30%)
E Capital gain property to a 50% organization (30%)
F Capital gain property (20%)
G Contributions (100%)
H Investment interest expense
I Deductions—royalty income
J Section 59(e)(2) expenditures
K Excess business interest expense
L Deductions—portfolio (other)
M Amounts paid for medical insurance

N Educational assistance benefits
O Dependent care benefits
P Preproductive period expenses
Q Commercial revitalization deduction from rental real estate activities
R Pensions and IRAs
S Reforestation expense deduction through V
W Other deductions
X Section 965(c) deduction

14. **Self-employment earnings (loss)**

Note: If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.

A Net earnings (loss) from self-employment
B Gross farming or fishing income
C Gross non-farm income

15. **Credits**

A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings
B Low-income housing credit (other) from pre-2008 buildings
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings
D Low-income housing credit (other) from post-2007 buildings
E Qualified rehabilitation expenditures (rental real estate)
F Other rental real estate credits
G Other rental credits
H Undistributed capital gains credit
I Biofuel producer credit

Report on
See the Partner's Instructions
Schedule E, line 28, column (h)
See the Partner's Instructions
Schedule E, line 28, column (k)
See the Partner's Instructions

Schedule E, line 28, column (h)
See the Partner's Instructions
Schedule E, line 28, column (k)

Form 1040, line 2b

Form 1040, line 3b

Form 1040, line 3a

See the Partner's Instructions

Schedule E, line 4

Schedule D, line 5

Schedule D, line 12

28% Rate Gain Worksheet, line 4 (Schedule D instructions)

See the Partner's Instructions

See the Partner's Instructions

See the Partner's Instructions

See the Partner's Instructions

See the Partner's Instructions

See the Partner's Instructions

See the Partner's Instructions

Form 6781, line 1

See Pub. 535

Schedule 1 (Form 1040), line 21 or

Form 982

See the Partner's Instructions

See the Partner's Instructions

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Code **Report on**

J Work opportunity credit
K Disabled access credit
L Empowerment zone employment credit
M Credit for increasing research activities
N Credit for employer social security and Medicare taxes
O Backup withholding
P Other credits

16. **Foreign transactions**
A Name of country or U.S. possession
B Gross income from all sources
C Gross income sourced at partner level
Foreign gross income sourced at partnership level
D Section 951A category
E Foreign branch category
F Passive category
G General category
H Other
Deductions allocated and apportioned at partner level
I Interest expense
J Other
Deductions allocated and apportioned at partnership level to foreign source income
K Section 951A category
L Foreign branch category
M Passive category
N General category
O Other
Other information
P Total foreign taxes paid
Q Total foreign taxes accrued
R Reduction in taxes available for credit
S Foreign trading gross receipts
T Extraterritorial income exclusion
U Section 951A(c)(1)(A) tested income
V Tested foreign income tax
W Section 965 information
X Other foreign transactions

17. **Alternative minimum tax (AMT) items**
A Post-1986 depreciation adjustment
B Adjusted gain or loss
C Depletion (other than oil & gas)
D Oil, gas, & geothermal—gross income
E Oil, gas, & geothermal—deductions
F Other AMT items

18. **Tax-exempt income and nondeductible expenses**
A Tax-exempt interest income
B Other tax-exempt income
C Nondeductible expenses

19. **Distributions**
A Cash and marketable securities
B Distribution subject to section 737
C Other property

20. **Other information**
A Investment income
B Investment expenses
C Fuel tax credit information
D Qualified rehabilitation expenditures (other than rental real estate)
E Basis of energy property
F Recapture of low-income housing credit (section 42(j)(5))
G Recapture of low-income housing credit (other)
H Recapture of investment credit
I Recapture of other credits
J Look-back interest—completed long-term contracts
K Look-back interest-income forecast method
L Dispositions of property with section 179 deductions
M Recapture of section 179 deduction
N Interest expense for corporate partners through Y
Z Section 199A income
AA Section 199A W-2 wages
AB Section 199A unadjusted basis
AC Section 199A REIT dividends
AD Section 199A PTP income
AE Excess Taxable income
AF Excess business interest income
AG Gross receipts for section 59A(e)
AH Other information



PLAINS
ALL AMERICAN
PIPELINE, L.P.

PARTNER NAME: KATHRYN RAMSEY

ACCOUNT NUMBER: 5714082503

PARTNER FEDERAL ID AND TYPE OF ENTITY: XXX-XX-2194/INDIVIDUAL

CUSTODIAN FEDERAL ID:

PARTNERSHIP FEDERAL ID: 76-0582150

2018 STATE SCHEDULE

This state schedule contains the income tax information you will need to fill out your state income tax returns. Each line represents the partnership's income tax items for the states in which it had operations. Each state is identified by a two-letter code shown in the far left hand column of this section. You may be required to file state income tax returns in these states. It is recommended that you consult your tax advisor for all federal and state filing requirements.

All of the partnership's tax items in this schedule have been allocated to you based on your ownership in the Partnership (as reported on the Ownership Schedule included in this package) throughout the tax year. Separate and specific allocations were made for each lot of Partnership units you own. All of these separate allocations have been combined, and are reported to you on this schedule in total. Your entity classification can determine the values.

Column 9: For purposes of filing non-resident state returns for non-conforming states, the amount of Ordinary Income or Loss in Column 1 should be adjusted for the amount reported in Column 9. See Box 20 Code AH2 of the General Information for additional information. Column 9 represents the amount of your Net Bonus Modification for the current tax year apportioned to each Non-Conforming State. Please consult your tax advisor for purposes of filing your state returns.

Louisiana tax credit attributable to the state of Louisiana tax filing: Louisiana Schedule F (Inventory Tax Credit) 0

Louisiana uses a different apportionment rate for corporations.

S T A T E	(1) ORDINARY INCOME OR LOSS (-) FROM PASSIVE ACTIVITY	(2) TOTAL SECTION 1231 GAIN OR LOSS (-)	(3) SHORT-TERM CAPITAL GAIN OR LOSS (-)	(4) NET INTEREST INCOME (SCH. K-1 BOX 5 LESS BOX 13H)	(5) DIVIDEND INCOME	(6) NET LONG-TERM CAPITAL GAIN OR LOSS (-)	(7) GROSS RECEIPTS	(8) ALTERNATIVE MINIMUM TAX DEPR/GAIN OR LOSS(-) ADJUSTMENT	(9) NET BONUS MODIFICATION INCLUDED IN COLUMN 1
Plains All American Pipeline (PAA) - State information totals (due to methods of apportionment and rounding) may not agree to Federal totals.									
AK	0	0	0	0	0	0	0	0	0
AL	0	0	0	0	0	0	21	0	0
AR	0	0	0	0	0	0	8	0	0
AZ	0	0	0	0	0	0	5	0	0
CA	-1	0	0	0	0	0	34	0	0
CO	0	0	0	0	0	0	10	0	0
CT	0	0	0	0	0	0	1	0	0
DE	0	0	0	0	0	0	0	0	0
FL	0	0	0	0	0	0	3	0	0
GA	0	0	0	0	0	0	2	0	0
IA	0	0	0	0	0	0	3	0	0
ID	0	0	0	0	0	0	0	0	0
IL	0	0	0	0	0	0	5	0	0
IN	0	0	0	0	0	0	0	0	0
KS	-1	0	0	0	0	0	25	0	0
KY	0	0	0	0	0	0	0	0	0
LA	-3	0	0	0	0	0	124	0	0
MA	0	0	0	0	0	0	0	0	0
MD	0	0	0	0	0	0	0	0	0
ME	0	0	0	0	0	0	2	0	0
MI	0	0	0	0	0	0	7	0	0
MN	0	0	0	0	0	0	18	0	0
MO	0	0	0	0	0	0	1	0	0
MS	-1	0	0	0	0	0	44	0	0
MT	0	0	0	0	0	0	13	0	0
NC	0	0	0	0	0	0	2	0	0
ND	-1	0	0	0	0	0	46	0	0
NE	0	0	0	0	0	0	1	0	0
NH	0	0	0	0	0	0	1	0	0
NJ	0	0	0	0	0	0	0	0	0
NM	-1	0	0	0	0	0	51	0	0
NY	0	0	0	0	0	0	6	0	0
OH	0	0	0	0	0	0	2	0	0
OK	-7	0	0	0	0	1	303	0	0
OR	0	0	0	0	0	0	1	0	0
PA	0	0	0	0	0	0	7	0	0
RI	0	0	0	0	0	0	0	0	0
SC	0	0	0	0	0	0	3	0	0
TN	0	0	0	0	0	0	1	0	0
TX	-21	1	0	0	0	2	918	0	0
UT	0	0	0	0	0	0	7	0	0
VA	0	0	0	0	0	0	15	0	0
VT	0	0	0	0	0	0	1	0	0
WI	0	0	0	0	0	0	3	0	0
WV	0	0	0	0	0	0	0	0	0
WY	0	0	0	0	0	0	0	0	0

Additional apportionment information is available at www.taxpackagesupport.com/plainsallamerican

2018 Schedule K-1 Additional Information Statement

K-1 LINE	DESCRIPTION	AMOUNT
20AD	SECTION 199A PUBLICLY TRADED PARTNERSHIP (PTP) INCOME	-44
20AE	EXCESS TAXABLE INCOME	38
20AF	EXCESS BUSINESS INTEREST INCOME	0
20AH1	GROSS RECEIPTS	2,226
20AH2	FEDERAL BONUS DEPRECIATION	10



- Columns 1 & 2: This information has been provided to the Partnership by you, the transfer agent or your broker.
- Column 3: Enter this amount from your broker records and report on Form 8949, Column D. Enter the sales price received less commissions and other fees incurred in relation to the sale.
- Column 4: This amount is based on information provided to the partnership by you or your broker, or the amount used to determine your share of allocable gain or loss on this & (if applicable) prior years' Schedules K-1. Enter your purchase price for the units sold; include commissions and other fees incurred to purchase your units. If you acquired your units by some means other than by purchase, refer to the summary below or consult your personal tax advisor.
Tax-Free Exchange - Use the adjusted tax basis of units exchanged.
Gift - Use the donor's basis increased by any gift tax paid on the appreciation at the date of gift. However, if you will recognize a loss on your sale of Partnership units, use the lesser of the donor's adjusted basis or the fair market value of the units at the date of gift.
Inheritance - Use the fair market value on the date of death or alternative valuation date, whichever was used by the estate.
- Column 5: Your Cumulative Adjustments to Basis includes your cumulative allocable partnership income, deductions, distributions, etc & has not been adjusted for any gains recognized under § 731 or § 737.
- Column 6: This amount is the sum of Columns 4 & 5 and represents your estimated outside basis (exclusive of liability allocations) in the disposed partnership interest.
- Column 7: The instructions to Form 8949 are unclear in the determination of capital gain where total gain on the sale of units is partially ordinary gain. Reporting this amount as a negative adjustment in Column G of Form 8949 should generally result in the correct capital gain or loss.
- Column 8: Use this amount to adjust your gain/loss for Alternative Minimum Tax Purposes. When reporting ordinary income attributable to sales of Partnership units, you must include an IRC Section 751 Statement in your income tax return. For your convenience, we have provided you with a copy of this statement below. You may detach this statement from the bottom portion of this page, or recreate a separate copy of this statement, to be submitted with your income tax return.
- Column 9: For your convenience, the partnership has provided the percentage of your disposed partnership units held for greater than one year based on the transaction dates provided by you or your broker, as displayed on your Ownership Schedule. Consult your tax advisor for proper treatment of varying holding periods of your disposed partnership units.
- Columns 10 & 11: The amounts on the Sales Schedule include your allocable amounts of historical Bonus Depreciation claimed by the partnership. Use these amounts if you are filing in a state that does not conform to the federal rules regarding Bonus Depreciation.

1	2	3	4	5	6	7	8	9	Adjusted for Bonus Depreciation	
									10	11
Units Sold	Sale Date	Sales Proceeds	Average Purchase Price/Initial Basis Amount	Cumulative Adjustments to Basis	Cost Basis	Gain Subject to Recapture as Ordinary Income	AMT Gain/Loss Adjustment	Percentage Long Term	Cumulative Adjustments to Basis	Gain Subject to Recapture as Ordinary Income
25.00000	10/16/2018		1,529	-661	868	245	-2	100%	-631	215
			1,529	-661	868	245	-2		-631	215
Totals						Form 4797 Part II, Line 10, Form 8949 Column G	Form 6251 Line 2K			
References		Form 8949 Column D			Form 8949 Column E					

The details of each individual transaction can be viewed online at www.taxpackagesupport.com/plainsallamerican 751 Ordinary Income can be potentially includable as 199A income 213

If you disposed of your partnership interest during 2018, this Sales Schedule is provided to assist you in the calculation of your gain or loss as a result of your disposition. IRS Revenue Ruling 84-53 provides that a partner has a single unified basis in their partnership interest. If you acquired your partnership interest through various purchases, each row on the schedule below includes a prorated amount of each acquisition reflecting the unified basis of the disposed partnership interest. The partnership has provided this schedule solely as a courtesy. Basis information is not reported to the Internal Revenue Service by the partnership. Each partner must make their own determination of the amount of basis to be associated with the partnership interest that was sold during the year. Please consult your tax advisor to obtain advice on how this determination should be made. If you notified the partnership that you used an alternate basis disposition method, the schedule below will generally yield a result that is not consistent with IRS Revenue Ruling 84-53.

If you disposed of a portion of your partnership interest (rather than your entire interest) you may be subject to the passive activity loss limitation rules. Please consult your tax advisor for the appropriate tax treatment. For additional information to comply with § 864(c)(8), please contact Tax Package Support at 866/872-2829.

GENERAL INFORMATION

List of Tax Reporting Items and Definitions:

Identification Number:

Partnership Federal Identification Number - This is the federal taxpayer identification number for the Partnership. This number must be reported on your U.S. Individual Income Tax Return, Form 1040, Schedule E, Part II, Line 28, Column (d), "Employer Identification Number" 76-0582150.

Passive Activity Income or (Loss) Items by Activity:

What's New for 2018:

The Tax Cuts and Jobs Act of 2017 ("TCJA") provided a new benefit to Publicly Traded Partnerships ("PTP") under IRC Section 199A. Beginning in 2018, partners of PTPs are now afforded a 20% reduction in the applicable tax rates for their share of PTP income that is deemed to be Qualifying Business Income ("QBI") under IRC 199A. However, not all of the income allocated to our partners on their K-1 is considered to QBI. We are required to report to our partners the amount of QBI that is included in their allocable share of income on their K-1, and this is the amount that is eligible for the 199A rate reduction and it is reported on the K-1 Box 20 Code AD. **Please consult your tax advisor regarding the application of 199A, and the impact of 199A on any losses that would be suspended under IRC Section 469(k), if applicable.** Please see below for Box 20 Code AD description below.

The TCJA has also imposed a limitation on the ability for a business to deduct interest expense under IRC Section 163(j). The partnership may deduct interest expense from Ordinary Income only to the extent that Interest Expense does not exceed 30% of Adjusted Taxable Income ("ATI") as defined by IRC Section 163(j)(8). The amount of interest expense that exceeds 30% of ATI, if any, is treated as Excess Business Interest Expense and is allocated and reported to our partners on Box 13 Code K on the K-1. This amount is NOT INCLUDED as a deduction to arrive at Ordinary Income in Box 1. While these amounts are not allowed as a deduction against your interest in PAA in any given tax year, they may be carried forward by the partner and used in a future year when the partner has Excess Taxable Income. To the extent that 30% of ATI exceeds interest expense, a portion of ATI is treated as Excess Taxable Income and is reported to each partner on K-1 Box 20 Code AE. This amount may be carried forward and used against and Excess Business Interest Expense in future tax years. **Please consult your tax advisor regarding the application of 163(j), and the impact of 163(j) on any losses that would be suspended under IRC Section 469(k), if applicable.** Please see below for Box 13 Code K and Box 20 Code AE descriptions below.

Box 1 - Net Ordinary Business Income or (Loss) - This amount reflects your share of Partnership ordinary income or loss before any separately reported items. This amount should be reported on your U.S. Individual Income Tax Return, Form 1040, Schedule E, Part II, Line 28 (see Publicly Traded Partnership section in the attached Partner's Instructions for Schedule K-1 (Form 1065)). **IMPORTANT - PLEASE CONSULT YOUR PERSONAL TAX ADVISOR FOR THE APPROPRIATE TAX TREATMENT.**

The tax law characterizes the tax reporting items of income, gain, loss and deduction from a publicly traded limited partnership interest as relating to either passive or portfolio activities. The tax law limits the recognition of losses from passive activities of a publicly traded partnership to the amount of passive activity income from that same partnership. Net passive activity income from a publicly traded limited partnership is fully recognized and cannot be offset by net passive activity losses from other sources including other publicly traded partnerships.

In general, all items of income, deduction, gain, or loss are considered to be passive except those items which are characterized as portfolio or charitable contributions. The following portfolio items are separately stated on the Schedule K-1: Interest Income (Box 5), Dividend Income (Box 6a), and Net Long Term Capital Gain / (Loss) (Box 9a). Charitable contribution deductions are separately stated in Box 13A.

Passive activity losses which are not recognized currently are suspended until:

- a. the partner is allocated net passive activity income from the same partnership against which the suspended losses can be offset, or
- b. the partner disposes of their entire interest in the partnership, at which time the suspended losses are fully recognized.

Box 10 - Net Section 1231 Gain or (Loss) - The amounts reported are your share of gain or loss from the disposition of trade or business assets held by the partnership for more than one year. If the amount shown in Box 10 is a gain, it should be reported on Form 4797, Line 2, Column (g). However, if the amount in Box 10 is a loss, you will need to follow the instructions for Form 8582 to figure how much of the loss is allowed on Form 4797. Write "From Plains All American Pipeline, L.P., 76-0582150" in Column (a), Line 2, of the Form 4797.

Portfolio Items:

Box 5 - Interest Income - This item represents your share of portfolio interest income. Report this amount on Form 1040, Line 8(a), and Form 1040, Schedule B Part I, Line 1.

Box 6(a) - Ordinary Dividends - The amount represents your share of portfolio dividend income. Report the amount on Form 1040, Line 9(a) and Form 1040, Schedule B Part II, Line 5.

Box 6(b) - Qualified Dividends - This amount should be reported on Form 1040, Line 9(b).

Box 8 - Net Short-Term Capital Gain or (Loss) - These amounts reflect your share of net short-term capital gain or loss from portfolio assets. Report the amounts on Form 8949.

Box 9(a) - Net Long Term Capital Gain (Loss) - Report the net long term capital gain (loss) on Form 8949.

Box 13 - Code A - Charitable Contributions (50%) - Report this amount, subject to the 50% AGI limitation, on Line 16 of Schedule A (Form 1040).

Box 13 - Code H - Investment Interest Expense - Report this amount on Form 4952, Line 1. See the Form 4952 instructions for more detail.

Box 13 - Code K - Excess Business Interest Expense - This amount represents your share of business interest expense that is not included your share of Box 1 Ordinary Income.

Other Reporting Items:

Box 16A - Canada is the country that generates the foreign tax credit.

Box 16B - Represents the partnership's gross income from all sources.

Box 16C - Gross income sourced at the partner level (represents your allocation of Box 5 Interest Income & Box 6a Dividend Income).

Box 16F - This is the gross income from sources within Canada.

Box 16I - This is your allocation of the partnership's interest expense.

Box 16M - This number represents the expenses related to the gross income identified in 16F.

Box 16Q - This number represents the total Canadian taxes accrued eligible for the Foreign Tax Credit.

Box 17 - Code A - Alternative Minimum Tax Depreciation Adjustment - Property placed in service after 1986 generally must be depreciated differently for AMT purposes than for regular tax purposes. The net difference between depreciation for AMT purposes and depreciation for regular tax purposes is an adjustment for the calculation of your alternative minimum tax. If you are an individual taxpayer, this amount should be reported on Form 6251, Line 18.

Box 18 - Nondeductible Expenses - Amounts listed in Box 18c of the Schedule K-1 should be used to reduce your tax basis in the partnership. They do not, however, need to be included in the taxable income you report from this K-1.

Box 20 - Code A Investment Income - This amount is used in the computation of the limitation on deductible interest expense. Report this amount on Form 4952, Line 4a. In accordance with IRS Notice 88-75, net passive income not reported on Line 20a may be considered investment income for purposes of filing Form 4952.

Box 20 - Code B - Investment Interest Expense - Report this amount on Line 5 of Form 4952.

Box 20 - Code V - Unrelated Business Taxable Income or Loss - If your investment in the Partnership was made through an IRA, Keogh or other qualified retirement plan, or if you are any other tax-exempt entity, your trustee may be required to report a portion of the taxable income or loss as unrelated to your tax-exempt purpose on IRS Form 990-T (Exempt Organization Business Income Tax Return). You should consult your trustee or personal tax advisor for the appropriate tax treatment.

Box 20 - Code Y - Net Investment Income - Please note that Box 20 Code Y is left blank on your Schedule K-1 since all of your investment in Partnership units is considered to be from a passive investment, and therefore, all of your share of net income reported on the Schedule K-1 and any net gain on the sale of Partnership units may be subject to the 3.8% Net Investment Income surtax for purposes of IRC Section 1411.

Box 20 - AH - Gross Receipts - This amount represents your share of the Partnership's total income earned before expenses. If you are a tax-exempt entity or S-Corporation, you may need this information for state filing requirements and for federal reporting.

Box 20 - AH2 - Federal Bonus Depreciation - For the 2018 tax year, the Partnership has elected to take bonus depreciation, where available, for Federal Income tax purposes on qualifying assets placed in service. The amount in this box represents your Net Bonus Modification for the current tax year, which is your share of Federal Bonus Depreciation add-back and the corresponding depreciation adjustment allowed for non-conforming states, that is included in Box 1 of this K-1. For any Bonus Depreciation allocated to you prior to the 2018 tax year, you will need to continue to track that adjustment separately, as it's not included in the amount in Box 20 - AH2. Please consult your tax advisor. However, there are certain States that do not allow Bonus Depreciation as a deduction against ordinary income (these are referred to as "Non-Conforming States"). Non-Conforming States include: AR, AZ, CA, CT, DC, FL, GA, HI, IA, ID, IL, IN, KY, MA, MD, ME, MI, MN, MS, NC, NH, NJ, NY, OH, PA, RI, SC, TN, VA, VT, and WI. See the note at the bottom of the Sales Schedule if you sold Partnership units during 2018. See Column 9 of the State Schedule and its corresponding note at the top of the page for purposes of filing non-resident state returns. Please consult your tax advisor for purposes of filing your state returns.

Box 20 - Code AD - Section 199A PTP Income - This amount represents your share of income included in your K-1 allocations that is eligible for the 199A deduction.

Box 20 - Code AE - Excess Taxable Income - In the event that 30% of Adjusted Taxable Income exceeds interest expense, this amount represents your share of the excess that may be carried forward and used in future years.

Item K - Partner's share of liabilities at the beginning of year and the end of the year: (Nonrecourse) – A partnership's liabilities are treated as nonrecourse debt to the extent that no partner or related person bares the economic risk of loss for the liabilities. Any increase in your allocated nonrecourse debt will give you additional basis in your partnership interest, which will allow you to receive additional non-taxable distributions as a return of capital. Any decrease in the allocated nonrecourse debt will reduce your tax basis. If your adjusted tax basis at year-end is below zero, you will be required to recognize additional income. Suspended losses, if any, may be utilized to offset some or all of this income.

Box L -Analysis of Partner's Capital Account – This section of the Schedule K-1 provides a summary of Partnership activity attributable to your Partnership units as it affects your capital account. Your capital account activity is summarized on the basis of the information shown on your Ownership Schedule.

PLEASE NOTE THAT YOUR CAPITAL ACCOUNT BALANCE BARES NO RELATIONSHIP TO, AND IS NOT INDICATIVE OF, THE FAIR MARKET VALUE OF YOUR INVESTMENT.

IRC Section 754 Election: The Partnership has made the election, provided under Internal Revenue Code (IRC) Section 754, to adjust the basis of Partnership property for transfers of Partnership interests. The election applies to unitholders who acquired their units by purchase or by inheritance. Unless otherwise notified by you or your broker, the Partnership has assumed that any acquisition of units reported on your Ownership Schedule was made by purchase.

The general effect of such an election is that, upon acquisition of a Partnership unit, a unitholder is entitled to an adjustment to his share of Partnership property to reflect the price at which the unit was purchased. An election under IRC Section 754 permits an investor to claim depreciation deductions to the extent that any basis adjustment is allocated to depreciable property. The Partnership has adjusted 2018 tax information for the IRC Section 754 election based on unit trading prices for the calendar month in which your acquisition was recorded. The adjustment to income for the 743(b) adjustment is included in Box 1, Ordinary Business Income (Loss).

Sales Schedule and Required IRC Section 751 Statement (If Applicable): Partners who had a taxable disposition of Partnership units during 2018 should receive a completed Sales Schedule. If you did not dispose of Partnership units during 2018, you will not receive a Sales Schedule and should ignore this section.

This Sales Schedule contains information necessary to determine your gain or loss upon disposition of Partnership units during 2018. Some amounts have been supplied, but you will need to add additional figures to determine your gain or loss upon the sale of Partnership units.

You should recognize a gain from the sale of Partnership units if the sales proceeds exceed your adjusted tax basis in the units sold. Conversely, you should recognize a loss if your adjusted tax basis in the units sold exceeds the sales proceeds. If you disposed of a portion of your units (rather than your entire interest) you may be subject to the passive activity loss limitation rules. Please contact your personal tax advisor for the appropriate tax treatment. **Please see Sales Schedule for further instructions.**

Form 8082 - Notice of Inconsistent Treatment or Amended Return: Unitholders in the Partnership should include amounts in their income tax returns which are consistent with the amounts the Partnership reports to the Internal Revenue Service on Schedules K-1. Form 8082 - Notice of Inconsistent Treatment or Amended Return must be filed if Partnership tax items are reported in a Partner's income tax return in a manner or amount which is inconsistent with the way the Partnership reported the items.

The Partnership will be filing a Schedule K-1 with the Internal Revenue Service based upon amounts reported in this Tax Reporting Package unless notified by the investor of necessary corrections prior to May 15, 2019. In such cases, the corrected information will be filed with the IRS based upon the investor correspondence received by the Partnership.

IMPORTANT: If the amounts of taxable income, gain, deduction, loss, or credit you report in your income tax return to the Internal Revenue Service for the Partnership differ from those in this Individualized Income Tax Reporting Package, you must complete Form 8082 as follows:

Part I	Line 1	Check box 1(a)	Part I	Line 5	Enter Ogden, UT
Part I	Line 2	Check box 2(a)	Part I	Line 6	Enter 1/1/2018 to 12/31/2018
Part I	Line 3	Enter 76-0582150	Part I	Line 7	Enter your tax year
Part I	Line 4	Enter Plains All American Pipeline, L.P.	Part II	Line 8(a)	Enter "See Explanation Below"
		Attn: Tax Dept., 333 Clay Street, Ste. 1600	Part II	Line 8(b)	Check the boxes labeled "Amount of Item" and
		Houston, TX 77002			"Treatment of Item" as appropriate
			Part III		Enter an appropriate explanation

STATE INCOME TAXES

Electronic versions of State K-1s will be available in the middle of July if you have elected to electronically receive your K-1.

Resident state Filing Guidelines:

Generally, the amounts reported in the State Schedule are needed to prepare your income tax return for the state in which you live. Due to frequent tax law changes by the states, you should consult your tax professional concerning the proper tax treatment in your state of residence.

Non-resident State Filing Guidelines:

The Partnership is authorized to conduct business in numerous states most of which impose an income tax on a partner's share of the partnership income allocable to such states. You may be required to file a tax return with the states even though you are not a resident of these states. The State Schedule represents allocations of your share of the federal amounts to the states in which the partnership operates. If you are required to file a nonresident return, you should enter your share of Partnership tax items attributable to the particular state on your state tax return.

IRC SECTION 751 STATEMENT

The taxpayer has reported ordinary income upon the disposition of units in Plains All American Pipeline, L.P., as provided by the General Partner. The amount was determined in accordance with Internal Revenue Code Section 751 and the detailed information is available in the offices of the General Partner upon request.