

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>8point3 Energy Partners LP</b>		2 Issuer's employer identification number (EIN) <b>47-3298142</b>	
3 Name of contact for additional information <b>Bob Okunski</b>	4 Telephone No. of contact <b>408-240-5500</b>	5 Email address of contact <b>ir@8point3energypartners.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>77 Rio Robles</b>		7 City, town, or post office, state, and Zip code of contact <b>San Jose, CA 95134</b>	
8 Date of action <b>1/13/2017, 4/14/2017, 7/14/2017, &amp; 10/13/2017</b>	9 Classification and description <b>Class A Common Stock</b>		
10 CUSIP number <b>282539105</b>	11 Serial number(s) <b>N/A</b>	12 Ticker symbol <b>CAFD</b>	13 Account number(s) <b>N/A</b>

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ **A fourth quarter cash distribution was declared for Class A Common Shareholders of Record as of Jan. 3, 2017 of \$0.249 per share for the period Sept. 1, 2016 to Nov. 30, 2016. The cash distribution was paid to Class A Common Shareholders on Jan. 13, 2017.**

**A first quarter cash distribution was declared for Class A Common Shareholders of Record as of April 4, 2017 of \$0.2565 per share for the period Dec. 1, 2016 to Feb. 28, 2017. The cash distribution was paid to Class A Common Shareholders on April 14, 2017.**

**A second quarter cash distribution was declared for Class A Common Shareholders of Record as of July 6, 2017 of \$0.2642 per share for the period March 1, 2017 to May 31, 2017. The cash distribution was paid to Class A Common Shareholders on July 14, 2017.**

**A third quarter cash distribution was declared for Class A Common Shareholders of Record as of October 3, 2017 of \$0.2721 per share for the period June 1, 2017 to August 31, 2017. The cash distribution was paid to Class A Common Shareholders on October 13, 2017.**

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ **The amount of the nondividend distribution paid on January 13, 2017 was \$0.249 per share.**

**The amount of the nondividend distribution paid on April 14, 2017 was \$0.2565 per share.**

**The amount of the nondividend distribution paid on July 14, 2017 was \$0.2642 per share.**

**The amount of the nondividend distribution paid on October 13, 2017 was \$0.2721 per share.**

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ **The nontaxable distribution was calculated as the amount of cash distributions in excess of 8point3 Energy Partners LP's current earnings and profits for the tax year ended December 31, 2017**

**Part II Organizational Action (continued)**

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The nondividend distribution is determined pursuant to Internal Revenue Code 301(c).

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18 Can any resulting loss be recognized? ▶ The return of capital per share should reduce the taxpayer's adjusted basis in each share held on the date of distribution. Upon disposition of all or a portion of the shares, the taxpayer should recognize greater gain or less loss.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The distributions paid on January 13, 2017 were related to 8point3 Energy Partners LP's Q4 2016 results, but the date of declaration and payment of the cash distributions both occurred in the reportable tax year ended December 31, 2017.

The reportable tax year for cash distributions paid April 14, 2017, July 14, 2017 and October 13, 2017 is the tax year ended December 31, 2017.

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ 

Date ▶ 11/15/18

Print your name ▶ Bryan Schumaker

Title ▶ CAO, 8point3 General Partner, LLC, the general partner of the Reporting Issuer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	