

Issue Date: 4/27/2023
Partnership: NuStar Energy L.P.
Unit Class: Common
CUSIP #: 67058H102
RE: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

Record Date: 5/08/2023
Payable Date: 5/12/2023
Per Unit Amount: \$0.40

Section I: 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: The amount realized per 1.1446(f)-4(c)(2)(iii). Please choose one of the following.

- 100% of the distribution is in excess of cumulative net income
- None of the distribution is in excess of cumulative net income
- The following amount of the distribution is in excess of cumulative net income.

Enter an amount up to 6 decimal places: \$0.00000