Westlake Chemical Partners

Partnership:	Westlake Chemical Partners LP
Unit Class:	Common Units
CUSIP #:	960417103
Record Date:	November 13, 2026
Payable Date:	December 1, 2026
Per Unit Amount:	$0.4714
RE:	Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

This notice relates to withholding on common units owned by non-U.S. investors of Westlake Chemical Partners LP (the "**Partnership**").

Section I – Distribution Withholding: This notice is intended to serve as 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 – Withholding on Distributions in Excess of Cumulative Net Income: The Partnership's distribution is 100% in excess of cumulative net income. Consequently, brokers and nominees should treat one hundred percent (100%) of the Partnership's distributions to non-U.S. investors are subject to an additional federal income tax withholding at 10% tax rate.

Section III – Withholding on Transfers of Units: The transferee of an interest in a partnership that is engaged in a U.S. trade or business is generally required to withhold 10% of the amount realized by the transferor unless the transferor certifies that it is not a foreign person. For the purposes of withholding on sales transactions under Treasury Regulation Section 1.1446(f)-4(a)(2), brokers should treat one hundred percent (100%) of the proceeds attributable to the sale of Partnership units as being attributable to a U.S. trade or business.

A copy of this notice will also be available on the Partnership's website (currently available at https://www.wlkpartners.com/content/tax-information-non-us-holders) for ten years from the date of the issuance of this notice.