

# ICAHN ENTERPRISES LP

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**Unit Class:** Depository Units  
**CUSIP #:** 451100101  
**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4  
**Record Date:** 5/22/2023  
**Payable Date:** 6/30/2023  
**Per Unit Amount:** \$2.00

**Section I:** This announcement is intended to be a qualified notice as provided in the Internal Revenue Code and the Regulations thereunder.

For U.S. federal income tax purposes, the per share distribution components are as follows

<b>Income Description</b>	<b>IRS Income Code (per 1042-S Instructions)</b>	<b>Amount</b>
Effectively connected income (ECI)	27	\$0.00
Portfolio interest income	01	\$0.11
Bank deposit interest	29	\$0.05
Dividend income	06	\$0.04
Return of capital	37	\$1.80
<b>Distribution per share</b>		<b>\$2.00</b>

**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