

2021 Schedule K-3 tax information now available for former unitholders of TC PipeLines, LP

HOUSTON, Texas – **Sept. 6, 2022** – News Release – Former unitholders of TC PipeLines, LP (TC PipeLines or TCP) who held an interest during 2021 may now access their 2021 Schedule K-3 tax information (including certain international tax information) online at www.taxpackagesupport.com/tcpipelines.

On March 3, 2021, TC Energy Corporation (TC Energy) acquired all of the outstanding publicly-held common units of TC PipeLines and it became an indirect, wholly-owned subsidiary of TC Energy. While TCP is no longer publicly traded, there was a short period of public trading in early 2021 and any TCP unitholders during that period may have tax obligations arising out of their ownership of TCP units for such time.

2021 is the first tax year for the new Internal Revenue Service (IRS) Schedule K-3, which requires detailed reporting by partnerships of non-U.S. activities. A partnership is required to send Schedule K-3 to partners if the partnership has non-U.S. activities or if it has partners whose tax situation would be impacted by the reporting. While 100 per cent of TC PipeLines' activity was effectively connected with a United States trade or business, the expense of unitholder tax situations cannot be reasonably known.

A limited number of unitholders (primarily foreign unitholders, unitholders computing a foreign tax credit on their tax return and certain corporate and/or partnership unitholders) may need the detailed information disclosed on Schedule K-3 for their specific reporting requirements. To the extent Schedule K-3 is applicable to your federal income tax return filing needs, we encourage you to review the information contained on this form, refer to the appropriate federal laws and guidance, and consult with your tax advisor.

To receive an electronic copy of your Schedule K-3 via email, you may call Tax Package Support toll free at (877) 699-1091.

About TC PipeLines, LP

TC PipeLines, LP is an indirect wholly owned subsidiary of TC Energy Corporation, with interests in eight federally regulated U.S. interstate natural gas pipelines which serve markets in the Western, Midwestern and Northeastern United States.

For historical information about TC PipeLines, LP, visit www.tcpipelineslp.com.

TC Energy's common shares trade on the Toronto (TSX) and New York (NYSE) stock exchanges under the symbol TRP. To learn more, visit TCEnergy.com.

Tax Inquiries:

Call Tax Package Support toll-free at (877) 699-1091

For tax forms, visit www.taxpackagesupport.com/tcpipelines

Unitholder Inquiries:

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