

# ICAHN ENTERPRISES LP

16690 Collins Avenue • 12<sup>th</sup> Floor • Sunny Isles Beach • FL 33160  
Facsimile (305) 422-4212

**Unit Class:** Depository Units  
**CUSIP #:** 451100101  
**RE:** Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4

**Record Date:** 05/18/2026

**Payable Date:** 06/25/2026

**Per Unit Amount:** \$0.50

**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	\$0.02
Bank deposit interest	29	\$0.01
Dividend income	06	\$0.01
Return of capital	37	\$0.46
<b>Distribution per share</b>		<b>\$0.50</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

