

ICAHN ENTERPRISES LP

16690 Collins Avenue • 12th 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: 08/17/2026

Payable Date: 09/23/2026

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

Income Description	IRS Income Code (per 1042-S Instructions)	Amount
Effectively connected income (ECI)	27	\$0.00
Portfolio interest income	01	\$0.02
Bank deposit interest	29	\$0.01
Dividend income	06	\$0.00
Return of capital	37	\$0.47
Distribution per share		\$0.50

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