



SAMPLE K-1  
1000 UNITS  
7200 WISCONSIN AVENUE  
SUITE 1000  
BETHESDA, MD 20814

SAMPLE\*: K-1 Tax Package Sample is for informational purposes only. The values are based on hypothetical units purchased in December 2017 and allocations for the full 12 month tax year ended December 31, 2018. The sample is based on tax year 2018 information and is not representative of future results and should not be considered as tax advice.

Dear Unitholder,

Enclosed is the 2018 tax reporting package related to your investment in Enviva Partners, LP (NYSE: EVA). This package has been prepared to assist you in complying with the income tax filing requirements resulting from your investment. The enclosed schedules provide the information you will need to report the Partnership income allocated to you on your federal and state income tax returns.

Your 2018 tax package includes the following:

- Schedule K-1 (Form 1065)
- 2018 State Schedule
- 2018 Schedule K-1 Supplemental Information
- 2018 Ownership Schedule
- 2018 Sales Schedule (if applicable)
- Partner's instructions for Schedule K-1 (Form 1065)

Please review the information on your Ownership and Sales schedules carefully for completeness and accuracy. The information on these schedules is the basis for determining your Schedule K-1 taxable income and any erroneous information may result in the information being reported to you and the Internal Revenue Service (IRS) to be incorrect. Please contact us by May 16, 2019 as explained on the Ownership Schedule to correct any errors.

The enclosed Partner's instructions is provided for your general guidance, and are not intended to be, nor should they be construed as, the basis of tax advice. The tax information discussed in this package and reflected on the schedules provided to you is based on existing federal and state laws as interpreted by the General Partner. Before undertaking any tax filing, we suggest that you refer to the appropriate federal and state income tax laws or consult with your tax advisor.

As a result of the new IRC Section 199A deduction enacted by the Tax Cuts and Jobs Act of 2017, your overall effective rate on certain items of your income distributed to you from the partnership may have been reduced. Information historically reported to you as Section 199(a) information on Line 13T of your Schedule K-1 is no longer applicable. It is critical to review the information reported to you on Line 20AD of the enclosed Schedule K-1 in order to properly account for the new Section 199A deduction. Additionally, certain items that were previously reported to you separately may no longer be required. Please review the detail provided and consult your tax advisor.

Your tax information is also available electronically through our website at [www.envivapartners.com](http://www.envivapartners.com), where it can be imported into Turbo Tax software.

If you have any questions regarding this tax package, please contact Tax Package Support at (855) 839-4124, Monday through Friday, 8AM to 5PM, Central Time.

We appreciate your investment.

Sincerely yours,

Enviva Partners, LP

**IMPORTANT NOTICE:** The information in the enclosed tax package is provided by the Partnership to assist you in preparing your personal tax return. The information reflects the application of various assumptions and conventions, as disclosed by the Partnership to you in various SEC filings and other offering documents. It is anticipated that the Partnership may provide disclosure of certain of these assumptions and conventions in the preparation of its Partnership return as warranted to the Internal Revenue Service and/or other taxing authorities. We suggest that you refer to the appropriate federal and state income tax laws, instructions, and SEC filings and other offering documents, and that you consult your tax advisor with any questions. You should discuss with your tax advisor whether the treatment of any items in the enclosed tax package may subject you and/or your tax advisor to a penalty by a taxing authority and the need to adequately disclose any items in order to avoid such penalty.

K-1 Account Number: 30846800

☐ Final K-1

☐ Amended K-1

**Schedule K-1  
(Form 1065)**

Department of the Treasury  
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning       /      / 2018       ending       /      /      

**Partner's Share of Income, Deductions, Credits, etc.**

▶ See back of form and separate instructions.

**Part I Information About the Partnership**

**A** Partnership's employer identification number  
46-4097730

**B** Partnership's name, address, city, state, and ZIP code  
ENVIVA PARTNERS, LP  
7200 WISCONSIN AVENUE  
SUITE 1000  
BETHESDA, MD 20814

**C** IRS Center where partnership filed return  
e-file

**D** ☒ Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**

**E** Partner's identifying number  
...-9999

**F** Partner's name, address, city, state, and ZIP code  
SAMPLE K-1  
1000 UNITS  
7200 WISCONSIN AVENUE  
SUITE 1000  
BETHESDA, MD 20814

**G** ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

**H** ☒ Domestic partner ☐ Foreign partner

**I1** What type of entity is this partner? Individual

**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

**J** Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	0.003811 %	0.003777 %
Loss	0.003811 %	0.003777 %
Capital	0.003811 %	0.003777 %

**K** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse . . . \$	0	\$ 13,222
Qualified nonrecourse financing . . . \$		\$
Recourse . . . \$		\$

**L** Partner's capital account analysis:

Beginning capital account . . . . \$	27,150
Capital contributed during the year . . . \$	0
Current year increase (decrease) . . . \$	-3,881
Withdrawals & distributions . . . . \$(	2,510)
Ending capital account . . . . . \$	20,759

☒ Tax basis ☐ GAAP ☐ Section 704(b) book  
☐ Other (explain)

**M** Did the partner contribute property with a built-in gain or loss?  
☐ Yes ☒ No  
If "Yes," attach statement (see instructions)

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Ordinary business income (loss)	<b>15</b>	Credits
	-2,794		
<b>2</b>	Net rental real estate income (loss)		
<b>3</b>	Other net rental income (loss)	<b>16</b>	Foreign transactions
		<b>A</b>	NL
<b>4</b>	Guaranteed payments	<b>B</b>	21,700
<b>5</b>	Interest income	<b>L*</b>	2
<b>6a</b>	Ordinary dividends		
<b>6b</b>	Qualified dividends		
<b>6c</b>	Dividend equivalents		
<b>7</b>	Royalties		
<b>8</b>	Net short-term capital gain (loss)	<b>17</b>	Alternative minimum tax (AMT) items
		<b>A</b>	168
<b>9a</b>	Net long-term capital gain (loss)	<b>B</b>	0
	0		
<b>9b</b>	Collectibles (28%) gain (loss)		
<b>9c</b>	Unrecaptured section 1250 gain	<b>18</b>	Tax-exempt income and nondeductible expenses
<b>10</b>	Net section 1231 gain (loss)	<b>C</b>	10
	3		
<b>11</b>	Other income (loss)		
		<b>19</b>	Distributions
		<b>A</b>	2,510
<b>12</b>	Section 179 deduction	<b>20</b>	Other information
<b>13</b>	Other deductions		
<b>K</b>	1,080	<b>A</b>	0
		<b>V</b>	-2,794
		<b>AD</b>	-2,794
<b>14</b>	Self-employment earnings (loss)	<b>AH*</b>	21,700

\*See attached statement for additional information.

For IRS Use Only

**This list identifies the codes used on Schedule K-1 for all partners and provides summarized reporting information for partners who file Form 1040. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.**

**1. Ordinary business income (loss).** Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.

	<i>Report on</i>
Passive loss	See the Partner's Instructions
Passive income	Schedule E, line 28, column (h)
Nonpassive loss	See the Partner's Instructions
Nonpassive income	Schedule E, line 28, column (k)
<b>2. Net rental real estate income (loss)</b>	See the Partner's Instructions
<b>3. Other net rental income (loss)</b>	
Net income	Schedule E, line 28, column (h)
Net loss	See the Partner's Instructions
<b>4. Guaranteed payments</b>	Schedule E, line 28, column (k)
<b>5. Interest income</b>	Form 1040, line 2b
<b>6a. Ordinary dividends</b>	Form 1040, line 3b
<b>6b. Qualified dividends</b>	Form 1040, line 3a
<b>6c. Dividend equivalents</b>	See the Partner's Instructions
<b>7. Royalties</b>	Schedule E, line 4
<b>8. Net short-term capital gain (loss)</b>	Schedule D, line 5
<b>9a. Net long-term capital gain (loss)</b>	Schedule D, line 12
<b>9b. Collectibles (28%) gain (loss)</b>	28% Rate Gain Worksheet, line 4 (Schedule D instructions)
<b>9c. Unrecaptured section 1250 gain</b>	See the Partner's Instructions
<b>10. Net section 1231 gain (loss)</b>	See the Partner's Instructions
<b>11. Other income (loss)</b>	

<i>Code</i>		
<b>A</b>	Other portfolio income (loss)	See the Partner's Instructions
<b>B</b>	Involuntary conversions	See the Partner's Instructions
<b>C</b>	Sec. 1256 contracts & straddles	Form 6781, line 1
<b>D</b>	Mining exploration costs recapture	See Pub. 535
<b>E</b>	Cancellation of debt	Schedule 1 (Form 1040), line 21 or Form 982
<b>F</b>	Section 951A income	See the Partner's Instructions
<b>G</b>	Section 965(a) inclusion	
<b>H</b>	Subpart F income other than sections 951A and 965 inclusion	
<b>I</b>	Other income (loss)	
<b>12. Section 179 deduction</b>		See the Partner's Instructions
<b>13. Other deductions</b>		
<b>A</b>	Cash contributions (60%)	See the Partner's Instructions
<b>B</b>	Cash contributions (30%)	
<b>C</b>	Noncash contributions (50%)	
<b>D</b>	Noncash contributions (30%)	
<b>E</b>	Capital gain property to a 50% organization (30%)	
<b>F</b>	Capital gain property (20%)	Form 4952, line 1
<b>G</b>	Contributions (100%)	
<b>H</b>	Investment interest expense	Schedule E, line 19
<b>I</b>	Deductions—royalty income	See the Partner's Instructions
<b>J</b>	Section 59(e)(2) expenditures	See the Partner's Instructions
<b>K</b>	Excess business interest expense	See the Partner's Instructions
<b>L</b>	Deductions—portfolio (other)	Schedule A, line 16
<b>M</b>	Amounts paid for medical insurance	Schedule A, line 1 or Schedule 1 (Form 1040), line 29
<b>N</b>	Educational assistance benefits	See the Partner's Instructions
<b>O</b>	Dependent care benefits	Form 2441, line 12
<b>P</b>	Preproductive period expenses	See the Partner's Instructions
<b>Q</b>	Commercial revitalization deduction from rental real estate activities	See Form 8582 instructions
<b>R</b>	Pensions and IRAs	See the Partner's Instructions
<b>S</b>	Reforestation expense deduction through <b>V</b>	See the Partner's Instructions
<b>T</b>	through <b>V</b>	Reserved for future use
<b>W</b>	Other deductions	See the Partner's Instructions
<b>X</b>	Section 965(c) deduction	See the Partner's Instructions

**14. Self-employment earnings (loss)**

**Note:** If you have a section 179 deduction or any partner-level deductions, see the Partner's Instructions before completing Schedule SE.

<b>A</b>	Net earnings (loss) from self-employment	Schedule SE, Section A or B
<b>B</b>	Gross farming or fishing income	See the Partner's Instructions
<b>C</b>	Gross non-farm income	See the Partner's Instructions

**15. Credits**

<b>A</b>	Low-income housing credit (section 42(j)(5)) from pre-2008 buildings	See the Partner's Instructions
<b>B</b>	Low-income housing credit (other) from pre-2008 buildings	
<b>C</b>	Low-income housing credit (section 42(j)(5)) from post-2007 buildings	
<b>D</b>	Low-income housing credit (other) from post-2007 buildings	
<b>E</b>	Qualified rehabilitation expenditures (rental real estate)	
<b>F</b>	Other rental real estate credits	Schedule 5 (Form 1040), line 74, box a
<b>G</b>	Other rental credits	
<b>H</b>	Undistributed capital gains credit	
<b>I</b>	Biofuel producer credit	

<i>Code</i>		<i>Report on</i>
<b>J</b>	Work opportunity credit	See the Partner's Instructions
<b>K</b>	Disabled access credit	
<b>L</b>	Empowerment zone employment credit	
<b>M</b>	Credit for increasing research activities	
<b>N</b>	Credit for employer social security and Medicare taxes	
<b>O</b>	Backup withholding	
<b>P</b>	Other credits	
<b>16. Foreign transactions</b>		
<b>A</b>	Name of country or U.S. possession	Form 1116, Part I
<b>B</b>	Gross income from all sources	
<b>C</b>	Gross income sourced at partner level	
	<i>Foreign gross income sourced at partnership level</i>	
<b>D</b>	Section 951A category	Form 1116, Part I
<b>E</b>	Foreign branch category	
<b>F</b>	Passive category	
<b>G</b>	General category	
<b>H</b>	Other	
	<i>Deductions allocated and apportioned at partner level</i>	
<b>I</b>	Interest expense	Form 1116, Part I
<b>J</b>	Other	Form 1116, Part I
	<i>Deductions allocated and apportioned at partnership level to foreign source income</i>	
<b>K</b>	Section 951A category	Form 1116, Part I
<b>L</b>	Foreign branch category	
<b>M</b>	Passive category	
<b>N</b>	General category	
<b>O</b>	Other	
	<i>Other information</i>	
<b>P</b>	Total foreign taxes paid	Form 1116, Part II
<b>Q</b>	Total foreign taxes accrued	Form 1116, Part II
<b>R</b>	Reduction in taxes available for credit	Form 1116, line 12
<b>S</b>	Foreign trading gross receipts	Form 8873
<b>T</b>	Extraterritorial income exclusion	Form 8873
<b>U</b>	Section 951A(c)(1)(A) tested income	See the Partner's Instructions
<b>V</b>	Tested foreign income tax	
<b>W</b>	Section 965 information	
<b>X</b>	Other foreign transactions	
<b>17. Alternative minimum tax (AMT) items</b>		
<b>A</b>	Post-1986 depreciation adjustment	See the Partner's Instructions and the Instructions for Form 6251
<b>B</b>	Adjusted gain or loss	
<b>C</b>	Depletion (other than oil & gas)	
<b>D</b>	Oil, gas, & geothermal—gross income	
<b>E</b>	Oil, gas, & geothermal—deductions	
<b>F</b>	Other AMT items	
<b>18. Tax-exempt income and nondeductible expenses</b>		
<b>A</b>	Tax-exempt interest income	Form 1040, line 2a
<b>B</b>	Other tax-exempt income	See the Partner's Instructions
<b>C</b>	Nondeductible expenses	See the Partner's Instructions
<b>19. Distributions</b>		
<b>A</b>	Cash and marketable securities	See the Partner's Instructions
<b>B</b>	Distribution subject to section 737	
<b>C</b>	Other property	
<b>20. Other information</b>		
<b>A</b>	Investment income	Form 4952, line 4a
<b>B</b>	Investment expenses	Form 4952, line 5
<b>C</b>	Fuel tax credit information	Form 4136
<b>D</b>	Qualified rehabilitation expenditures (other than rental real estate)	See the Partner's Instructions
<b>E</b>	Basis of energy property	See the Partner's Instructions
<b>F</b>	Recapture of low-income housing credit (section 42(j)(5))	Form 8611, line 8
<b>G</b>	Recapture of low-income housing credit (other)	Form 8611, line 8
<b>H</b>	Recapture of investment credit	See Form 4255
<b>I</b>	Recapture of other credits	See the Partner's Instructions
<b>J</b>	Look-back interest—completed long-term contracts	See Form 8697
<b>K</b>	Look-back interest—income forecast method	See Form 8866
<b>L</b>	Dispositions of property with section 179 deductions	See the Partner's Instructions
<b>M</b>	Recapture of section 179 deduction	
<b>N</b>	Interest expense for corporate partners	
<b>O</b>	through <b>Y</b>	
<b>Z</b>	Section 199A income	
<b>AA</b>	Section 199A W-2 wages	
<b>AB</b>	Section 199A unadjusted basis	
<b>AC</b>	Section 199A REIT dividends	
<b>AD</b>	Section 199A PTP income	
<b>AE</b>	Excess taxable income	See the Partner's Instructions
<b>AF</b>	Excess business interest income	
<b>AG</b>	Gross receipts for section 59A(e)	
<b>AH</b>	Other information	



Partner Name: SAMPLE K-1  
 Account Number: 30846800  
 Partner Federal ID/Entity: \*\*\*-\*\*-9999 Individual  
 Custodian Federal ID:  
 Partnership Federal ID: 46-4097730

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2018 OWNERSHIP SCHEDULE	TRANSACTION		BROKER OR CERTIFICATE NUMBER	UNITS
	DESCRIPTION	DATE		
<p>This schedule contains a summary of your unit ownership history from your original acquisition of Partnership units to December 31, 2018. This information came directly from the transfer agent's records if you are a registered holder.</p> <p>Ownership information for street name owners (who held units in a brokerage nominee account) was provided from your broker's or nominee's records, if the broker or nominee provided the information in accordance with Internal Revenue Code Section 6031(c). IRS regulations concerning partnerships require brokers and nominees to inform the Partnership directly of your unit activity so that the Partnership may automatically furnish you with tax information.</p> <p>If you held multiple lots of Partnership units, the ownership information has been accumulated for each lot having a common federal tax identification number and entity type, except for lots attributable to an individual retirement account (IRA), Keogh or similar type of account, which are reported on in a separate package. For IRA, Keogh, or Pension accounts, the federal tax identification number of the custodian is shown. You will receive a separate Individualized Income Tax Reporting Package for each lot with a different tax identification number.</p> <p>If your records do not agree with the information reported on this Ownership Schedule, then the amounts reported on the following schedules may not be correct. To correct this, please make the necessary corrections directly onto this schedule, including any necessary explanations, sign where indicated, and mail before May 16, 2019 to:</p> <p>Enviva Partners, LP Tax Package Support P. O. Box 799060 Dallas, TX 75379-9060</p> <p>Also, you may call the Partnership's Tax Package Support at 1-855-839-4124 or go to our tax website at <a href="http://www.envivapartners.com">www.envivapartners.com</a>.</p> <p>The Partnership will be filing a Schedule K-1 with the IRS based upon the amounts reported in this tax reporting package. If you have notified the Partnership of any necessary corrections prior to May 16, 2019, the corrected information will be filed with the IRS. Any corrections made after this date may require you to file Form 8082 - Notice of Inconsistent Treatment or Administrative Adjustment request (AAR) with your return.</p> <p>You may find it necessary to extend your filing date for your personal tax return by filing Form 4868 - Application for Automatic Extension of Time to File U.S. Individual Income Tax Return by April 15, 2019.</p> <p>If the Ownership Schedule is the only schedule containing information (i.e. the Schedule K-1 and State Schedule is blank), then the ownership history the Partnership received from the transfer agent, brokerage firm or nominee, for your account is inaccurate or incomplete. Please contact the Partnership for instructions on how to proceed.</p>	AC BUY	12/31/2017	MAN	1,000.00000
	<p><b>This schedule is not proof of ownership.</b>  <b>The information reported on this schedule, as corrected, accurately and completely presents my ownership history through December 31, 2018. By signing this schedule, I authorize the Partnership to make the corrections as indicated above to my Schedule K-1.</b></p> <p>Signed: _____</p> <p>Daytime Phone Number: _____</p>			1,000.00000

## FEDERAL INCOME TAX FORMS AND REQUIRED STATEMENTS

The schedules included in this Individualized Income Tax Reporting Package contain references to the appropriate federal forms to be used in preparing your 2018 Federal Individual income tax return. You should obtain the following federal income tax forms before beginning the preparation of your return. You may find, however, that some of these forms may not be required for your particular situation.

Form 1040 Schedule B - Interest and Ordinary Dividends  
 Form 1040 Schedule D - Capital Gains and Losses  
 Form 1040 Schedule E - Supplemental Income and Loss  
 Form 4797 Sales of Business Property  
 Form 4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return  
 Form 4952 Investment Interest Expense Deduction  
 Form 6251 Alternative Minimum Tax - Individuals  
 Form 8082 Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)  
 Form 8949 Sales and Other Dispositions of Capital Assets

## Ownership Schedule Definitions

**Transaction Description** - This is the type of transaction for the group of shares involved. The "Description" column provides explanations for the abbreviations used in this column.

**Transaction Date** - This is the date on which the transaction occurred as reported to the Partnership by either the transfer agent (if you are a registered owner) or by your broker or nominee (if your units are in street name).

**Broker or Certificate Number** - This column will indicate "Broker" if the transaction was reported to the Partnership from a broker or nominee. This column will also report a certificate number for transactions registered with the Partnership's transfer agent.

**Units** - This is the number of units associated with each certificate or transaction.



**PARTNER NAME:** SAMPLE K-1  
**ACCOUNT NUMBER:** 30846800  
**PARTNER FEDERAL ID/ENTITY:** \*\*\*-\*\*-9999 Individual  
**CUSTODIAN FEDERAL ID:**  
**PARTNERSHIP FEDERAL ID:** 46-4097730

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## 2018 STATE SCHEDULE

This Schedule contains the income tax information you need to fill out your state income tax returns. These amounts are based on the information reflected on your Ownership Schedule. Each line in the State Information section represents your share of income tax items for certain states in which the Partnership had operations. Each state is identified by a two-letter code shown in the far left hand column of this section. Differences between the sum of amounts in the state information and amounts in the Schedule K-1 federal information are due to rounding and variations between federal and state income tax laws. You may be required to file state income tax returns in these states.

### Resident State Filing Guidelines

Generally, the amounts reported on the Federal Schedule K-1 are needed to prepare your income tax return for the state in which you live. Due to frequent tax law changes by the states, you should consult your tax advisor concerning the proper tax treatment in your state of residence.

### Non-Resident State Filing Guidelines

The Partnership operates in multiple states, certain of which impose an income tax on a partner's share of the Partnership income allocable to such states. You may be required to file a tax return with the states even though you are not a resident of these states. The State Schedule represents allocations of your share of the federal amounts to the states in which the Partnership operates. If you are required to file a non-resident return, you should enter your share of Partnership tax items attributable to the particular state on your state tax return.

S T A T E	(1) ORDINARY INCOME OR LOSS(-)	(2) TOTAL SECTION 1231 GAIN OR LOSS (-)	(3) NET LONG-TERM CAPITAL GAIN (LOSS)	(4) PORTFOLIO INTEREST INCOME	(5) GROSS RECEIPTS	(6) ALTERNATIVE MINIMUM TAX DEPRECIATION ADJUSTMENT	(7) ALTERNATIVE MINIMUM TAX ADJUSTED GAIN OR LOSS
STATE INFORMATION (due to rounding and other Federal and State differences, totals may not agree to Federal totals)							
FL	-148	0	0	0	1,149	9	0
MD	-27	0	0	0	211	2	0
MS	-13	0	0	0	98	1	0
NC	-15	0	0	0	117	1	0
VA	-248	0	0	0	1,925	15	0

## 2018 K-1 SCHEDULE Supplemental Information

16L1  
20AH1

Deductions Partnership Level to Foreign Source Income - Foreign Branch Category  
Gross Receipts

2  
21,700



**ENVIVA PARTNERS, LP  
2018 INCOME TAX REPORTING PACKAGE  
INTRODUCTION**

Enviva Partners, LP is a publicly traded limited partnership. We are not subject to federal or state income tax. Instead, each partner is required to report an allocable share of our items of income, gain, loss, deduction or tax credit in the partner's individual income tax return. If you have any questions regarding how this information should be reported in your return, please contact your tax advisor.

**Note that receipt of this tax package is not proof of ownership. Please verify the ownership reported on the ownership schedule.**

If you have questions about the information reported, please contact our Tax Package Support at 1-855-839-4124, Monday through Friday, 8 AM to 5 PM, Central Time.

**IMPORTANT NOTICE**

The enclosed information is provided for your general guidance. The information is not intended to be, nor should it be construed as, the basis of tax advice. The tax information discussed in this booklet and reflected on the schedules provided to you is based on existing federal and state laws and regulations as interpreted by the General Partner. Before undertaking any tax filing, we suggest that you refer to the appropriate federal and state income tax laws or consult with your personal tax advisor.

**IMPORTANT: The amount of your taxable income will not correspond to the amount of cash distributed to you during the year.**

- The enclosed information consists of your Ownership Schedule, Federal Schedule K-1, and Sales Schedule for the Partner's tax year ending December 31, 2018. Please read the Ownership Schedule and Federal Schedule K-1 carefully before filing your 2018 Federal Income Tax Return (Please read the Sales Schedule if you disposed of units in 2018).
- Individuals should proceed directly to the Ownership Schedule and confirm the accuracy of their ownership information. Please report any errors to Enviva Partners LP Investor Relations at the address or phone number listed on the Ownership Schedule.
- If you disposed of your units prior to January 1, 2019, you should utilize the Sales Schedule and applicable summary to determine your taxable gain or loss on unit dispositions. Please contact your tax advisor if you have any questions regarding the applicable tax treatment of any item on the enclosed Federal Schedule K-1.
- Your tax package is also available through our website at [www.envivapartners.com](http://www.envivapartners.com). This Individualized Income Tax Reporting Package is being provided to Registered Owners, (i.e., partners who have received a numbered certificate of ownership representing their units) and to Beneficial Owners (i.e., partners whose units are held in a brokerage or other nominee account) who have been identified by the Partnership.

**IMPORTANT: Please note that the IRS instructions included in the tax package originally mailed to you are the instructions as of January 24, 2019. Subsequent to that, the IRS announced that it would make instructional changes due to the issuance of final Regulations for Qualified Business Income Deduction. Please visit [www.irs.gov](http://www.irs.gov) to find the final version of the 2018 Instructions for the Form 1065 Schedule K-1.**

## NEW FOR TAX YEAR 2018

**Tax Cuts and Jobs Act of 2017** modified IRC Section 163(j) "Business Interest Expense Limitation" - For tax years beginning after 2017, new reportable items could be required. Schedule K-1, Lines 13K, 20N, 20AE, and 20AF may possibly include amounts needed to report your Business Interest Expense Deduction. Please consult your tax advisor.

### Section 199A PTP Income

- **Line 20, ITEM AD - Section 199A PTP Income:** The partnership does not have any W-2 wages. For individuals, trusts and estates holding units in a PTP, the amount reported on this line is crucial to claiming the new deduction and lowering your rate of tax on PTP income. Please consult your tax advisor.
- **Unit Sales:** If you sold or otherwise disposed of your partnership units in a taxable transaction in 2018, the portion of your gain or loss that is treated as ordinary income may be considered qualified Section 199A PTP income. Please consult your tax advisor.

## FREQUENTLY ASKED QUESTIONS AND ANSWERS

Q. Do I report any cash I received as my taxable income?

A. No. You should report the income items shown on your Schedule K-1 provided to you by the Partnership

Q. Why is the amount of cash I received different than the amount I must report on my individual income tax return?

A. The cash distributions you receive represent your share of our available cash. The amount you are required to include in your individual income tax return is your share of our income and related items, allocated based on the number of units you owned during 2018 and reported on your Schedule K-1. The difference between available cash and income is mainly caused by depreciation (a non-cash expense).

Q. What is a Schedule K-1?

A. Enviva Partners LP is a publicly traded limited partnership consisting of a general partner and many limited partners (including the investing public). Therefore, all income and expenses flow through to the unitholders to be reported on their individual tax returns. The Partnership is required to file a Form 1065 with the IRS which includes a Schedule K-1 for each unitholder reporting their respective tax information.

Q. Why do I receive a Schedule K-1 rather than a Form 1099?

A. Form 1099 is used to report interest and dividend income. Partnerships are required to separately report many different items of income, gain, loss, deduction and credit. Federal tax law requires these items to be reported on a Schedule K-1.

Q. Why don't I receive my Schedule K-1 by January 31, which is the date required for distribution of Form 1099?

A. The required distribution date for Schedule K-1s is different than for Form 1099s. Federal law requires partnerships to provide a Schedule K-1 to partners no later than the extended due date of the partnership return. However, Enviva Partners LP strives to provide Schedule K-1s as early as possible. Prior to mailing the Schedule K-1s to unitholders, Enviva Partners LP obtain information regarding units bought or sold during the year from brokerage firms and our transfer agent to prepare the Schedule K-1s. Much of this information, in accordance with applicable law, is not provided to us until late January. Following a review and transfer of this information, the final books of the partnership must also be closed and other information must be cleared, reviewed and processed before Schedule K-1s can be printed and mailed.

Q. What should I do if the information in my tax package is incorrect?

A. Make any corrections directly onto the Ownership Schedule and return it to the Partnership by May 16, 2019 at the address given in the instructions. You may also call 1-855-839-4124. The partnership will use the information on the Ownership Schedule to update its records and will send you corrected tax information.

Q. Do I have to file tax returns in any state in which I do not live?

A. Certain states require unitholders to file tax returns in the states in which the Partnership operates. You should consult with your tax advisor regarding the need to file state tax return.

Q. Am I required to file tax returns for the states in which EVA operates?

A. Certain states require unitholders to file tax returns in the states in which we operate. You should consult your tax advisor for additional guidance on this issue. In addition, state tax forms and instructions can be obtained via the internet at sites such as [www.taxsites.com](http://www.taxsites.com) or by contacting the appropriate state's department of revenue.

Q. What is Unrelated Business Taxable Income (UBTI)?

A. UBTI is relevant for a tax-exempt organization (including IRAs, Keogh and other qualified retirement plans). It represents the distributive share of gross income and allowable deductions of a publicly traded partnership which is considered to be unrelated to the regular activities of the tax-exempt organization and therefore includable in taxable income. UBTI may be offset by a \$1,000 annual deduction. We expect virtually all of our income to be considered UBTI for these tax-exempt organizations.

Q. What federal tax return is used to report UBTI?

A. Tax-exempt organizations (including IRAs, Keogh and other qualified retirement plans) are required to file Form 990-T if they have gross income from an unrelated trade or business of \$1,000 or more. Gross income is gross revenue minus the cost of goods sold. See 2018 SCHEDULE K-1 SUPPLEMENTAL INFORMATION for your share of EVA's gross income.

Q. How is my tax basis affected by cash distributions, income and non-recourse debt?

A. The cash distributions you receive decrease the tax basis in your EVA units. At year end, your tax basis is also adjusted up or down by your share of our taxable income or (loss) and increased by non-recourse debt allocated to you on your Schedule K-1.

Q. Does the Schedule K-1 show my tax basis in the units I own?

A. No. However, the Ending Capital Account under Item L in the Schedule K-1. The Ending Capital Account includes your original cost of units, as reported to us by your broker, and other adjustments affecting tax basis. However, brokers do not always report original cost to us, or the original cost reported may be incorrect. When brokers do not report original cost to us, the low[est] closing price for the month in which you purchased units is assumed to be the cost. This assumption, or incorrect reporting by the broker, can cause the Ending Capital Account to be different than your actual tax basis at December 31.

Q. If I sell my EVA units, why is there ordinary income to report?

A. A sale of units is treated as if there were a sale of the partner's allocable share of each of our assets. Gain on the sale of assets for which depreciation deductions have been taken is treated as ordinary income rather than capital gain. The ordinary income on sale of units represents the gain resulting from depreciation deductions previously allocated to you.

Q. If I sell my units, how is my tax basis determined for computing gain or loss?

A. Your tax basis is the original amount paid for the partnership units. The basis is increased by the cumulative income and gains and is reduced by cash distributions, as well as cumulative amounts of loss, deduction and credits reported on Schedule K-1.

Q. Is the taxable income I earn from my investment in EVA subject to the 3.8% Net Investment Income Tax?

A. If you are an individual who is a citizen or resident of the United States and you do not materially participate in the activities of EVA, the items of income, gain, loss, and deduction reported on your Schedule K-1 as well as any gain or loss you recognize from the sale of EVA units may be subject to the Net Investment Income Tax. Certain trusts and estates may also be subject to the tax. The tax applies when a taxpayer's modified adjusted gross income exceeds certain threshold amounts.

### **IRS Section 751 Statement**

The taxpayer has reported ordinary income upon disposition of units in Enviva Partners, L.P., as provided by the General Partner. The amount was determined in accordance with Internal Revenue Code Section 751 and the detailed information is available in the offices of the General Partner upon request.