



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

Dear Unitholder,

Enclosed is the 2019 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 2019 tax package includes the following:

- Schedule K-1 (Form 1065)
- 2019 State Schedule
- 2019 Schedule K-1 Supplemental Information
- 2019 Ownership Schedule
- 2019 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 15, 2020 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. It is critical to review the information reported to you on Line 20Z of the enclosed Schedule K-1 in order to properly account for the new Section 199A deduction. As a result of enacted tax legislation (TCJA 2017), there are additional information reported on your 2019 Schedule K-1. Amounts, if any, reported in boxes 13K, 20Z, and 20AE-20AF may now be required to complete your 2019 tax return. Please review the detail provided and consult your tax advisor.

Additional information regarding the TCJA and IRS changes to the 2019 Schedule K-1 can be found in the FAQs included with this tax package.

Your 2019 Schedule K-1 is also available via the internet at www.taxpackagesupport.com/enviva. After registering, you will be able to:

- View your 2019 tax schedules
- Request changes to incorrect information
- Automatically transfer amounts from your K-1 to Turbo Tax
- Link to the IRS website to print blank tax forms

***** Go to our website and sign up to receive your 2020 K-1 Tax Package electronically*****

IMPORTANT State Schedule K-1 will also be available through the Tax Package Support Website at a later date.

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: 44302537

Schedule K-1 (Form 1065)

2019

Department of the Treasury Internal Revenue Service

For calendar year 2019, or tax year

beginning 2019 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 SSN or TIN (Do not use TIN of a disregarded entity. See inst.) ...-9999
F Name, address, city, state, and ZIP code for partner entered in E. See instructions. 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
H1 Domestic partner Foreign partner
H2 If the partner is a disregarded entity (DE), enter the partner's: TIN Name
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 0.003777% 0.002989%
Loss 0.003777% 0.002989%
Capital 0.003777% 0.002989%
Check if decrease is due to sale or exchange of partnership interest
K Partner's share of liabilities: Beginning Ending
Nonrecourse \$ 0 \$ 10,201
Qualified nonrecourse financing \$ \$
Recourse \$ \$
Check this box if Item K includes liability amounts from lower tier partnerships.

L Partner's Capital Account Analysis
Beginning capital account \$ 25,940
Capital contributed during the year \$ 0
Current year net income (loss) \$ -2,992
Other increase (decrease) (attach explanation) \$ 0
Withdrawals & distributions \$ (2,615)
Ending capital account \$ 20,333

M Did the partner contribute property with a built-in gain or loss? Yes No
If "Yes," attach statement. See instructions.

N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)
Beginning \$
Ending \$

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

Table with 4 columns: Line number, Description, Amount, and Code. Rows include: 1 Ordinary business income (loss) -2,205 Credits; 2 Net rental real estate income (loss); 3 Other net rental income (loss) 16 Foreign transactions; 4a Guaranteed payments for services; 4b Guaranteed payments for capital; 4c Total guaranteed payments; 5 Interest income 33; 6a Ordinary dividends; 6b Qualified dividends; 6c Dividend equivalents 17 Alternative minimum tax (AMT) items A 195; 7 Royalties B 0; 8 Net short-term capital gain (loss); 9a Net long-term capital gain (loss) 0 18 Tax-exempt income and nondeductible expenses C 14; 9b Collectibles (28%) gain (loss); 9c Unrecaptured section 1250 gain; 10 Net section 1231 gain (loss) 0; 11 Other income (loss) A 2,615; 12 Section 179 deduction A 33; 13 Other deductions K 814 V -2,205; 14 Self-employment earnings (loss) AH* 21,341; 19 Distributions; 20 Other information.

21 More than one activity for at-risk purposes*
22 More than one activity for passive activity purposes*

*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 or 1040-SR. For detailed reporting and filing information, see the separate Partner's Instructions for Schedule K-1 and the instructions for your income tax return.

	<i>Code</i>	<i>Report on</i>
1. Ordinary business income (loss). Determine whether the income (loss) is passive or nonpassive and enter on your return as follows.		
	<i>Code</i>	<i>Report on</i>
Passive loss	H	Undistributed capital gains credit
Passive income	I	Biofuel producer credit
Nonpassive loss	J	Work opportunity credit
Nonpassive income	K	Disabled access credit
	L	Empowerment zone employment credit
2. Net rental real estate income (loss)	M	Credit for increasing research activities
3. Other net rental income (loss)	N	Credit for employer social security and Medicare taxes
Net income	O	Backup withholding
Net loss	P	Other credits
4a. Guaranteed payment Services		
4b. Guaranteed payment Capital		
4c. Guaranteed payment Total		
5. Interest income		
6a. Ordinary dividends		
6b. Qualified dividends		
6c. Dividend equivalents		
7. Royalties		
8. Net short-term capital gain (loss)		
9a. Net long-term capital gain (loss)		
9b. Collectibles (28%) gain (loss)		
9c. Unrecaptured section 1250 gain		
10. Net section 1231 gain (loss)		
11. Other income (loss)		
<i>Code</i>		
A Other portfolio income (loss)		See the Partner's Instructions
B Involuntary conversions		See the Partner's Instructions
C Sec. 1256 contracts & straddles		Form 6781, line 1
D Mining exploration costs recapture		See Pub. 535
E Cancellation of debt		
F Section 743(b) positive adjustments		
G Section 965(a) inclusion		
H Income under subpart F (other than inclusions under sections 951A and 965)		See the Partner's Instructions
I Other income (loss)		See the Partner's Instructions
12. Section 179 deduction		See the Partner's Instructions
13. Other deductions		
A Cash contributions (60%)		
B Cash contributions (30%)		
C Noncash contributions (50%)		
D Noncash contributions (30%)		
E Capital gain property to a 50% organization (30%)		See the Partner's Instructions
F Capital gain property (20%)		
G Contributions (100%)		
H Investment interest expense		Form 4952, line 1
I Deductions—royalty income		Schedule E, line 19
J Section 59(e)(2) expenditures		See the Partner's Instructions
K Excess business interest expense		See the Partner's Instructions
L Deductions—portfolio (other)		Schedule A, line 16
M Amounts paid for medical insurance		Schedule A, line 1, or Schedule 1 (Form 1040 or 1040-SR), line 16
N Educational assistance benefits		See the Partner's Instructions
O Dependent care benefits		Form 2441, line 12
P Preproductive period expenses		See the Partner's Instructions
Q Commercial revitalization deduction from rental real estate activities		See Form 8582 instructions
R Pensions and IRAs		See the Partner's Instructions
S Reforestation expense deduction		See the Partner's Instructions
T through U		Reserved for future use
V Section 743(b) negative adjustments		
W Other deductions		See the Partner's Instructions
X Section 965(c) deduction		
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.		
A Net earnings (loss) from self-employment		Schedule SE, Section A or B
B Gross farming or fishing income		See the Partner's Instructions
C Gross non-farm income		See the Partner's Instructions
15. Credits		
A Low-income housing credit (section 42(j)(5)) from pre-2008 buildings		
B Low-income housing credit (other) from pre-2008 buildings		
C Low-income housing credit (section 42(j)(5)) from post-2007 buildings		See the Partner's Instructions
D Low-income housing credit (other) from post-2007 buildings		
E Qualified rehabilitation expenditures (rental real estate)		
F Other rental real estate credits		
G Other rental credits		
16. Foreign transactions		
A Name of country or U.S. possession		
B Gross income from all sources		Form 1116, Part I
C Gross income sourced at partner level		
<i>Foreign gross income sourced at partnership level</i>		
D Reserved for future use		
E Foreign branch category		
F Passive category		Form 1116, Part I
G General category		
H Other		
<i>Deductions allocated and apportioned at partner level</i>		
I Interest expense		Form 1116, Part I
J Other		Form 1116, Part I
<i>Deductions allocated and apportioned at partnership level to foreign source income</i>		
K Reserved for future use		
L Foreign branch category		
M Passive category		Form 1116, Part I
N General category		
O Other		
<i>Other information</i>		
P Total foreign taxes paid		Form 1116, Part II
Q Total foreign taxes accrued		Form 1116, Part II
R Reduction in taxes available for credit		Form 1116, line 12
S Foreign trading gross receipts		Form 8873
T Extraterritorial income exclusion		Form 8873
U through V		Reserved for future use
W Section 965 information		
X Other foreign transactions		See the Partner's Instructions
17. Alternative minimum tax (AMT) items		
A Post-1986 depreciation adjustment		
B Adjusted gain or loss		See the Partner's Instructions and the Instructions for Form 6251
C Depletion (other than oil & gas)		
D Oil, gas, & geothermal—gross income		
E Oil, gas, & geothermal—deductions		
F Other AMT items		
18. Tax-exempt income and nondeductible expenses		
A Tax-exempt interest income		Form 1040 or 1040-SR, line 2a
B Other tax-exempt income		See the Partner's Instructions
C Nondeductible expenses		See the Partner's Instructions
19. Distributions		
A Cash and marketable securities		
B Distribution subject to section 737		See the Partner's Instructions
C Other property		
20. Other information		
A Investment income		Form 4952, line 4a
B Investment expenses		Form 4952, line 5
C Fuel tax credit information		Form 4136
D Qualified rehabilitation expenditures (other than rental real estate)		
E Basis of energy property		See the Partner's Instructions
F through G		
H Recapture of investment credit		See Form 4255
I Recapture of other credits		See the Partner's Instructions
J Look-back interest—completed long-term contracts		See Form 8697
K Look-back interest—income forecast method		See Form 8866
L Dispositions of property with section 179 deductions		
M Recapture of section 179 deduction		
N Interest expense for corporate partners		
O through Y		
Z Section 199A information		
AA Section 704(c) information		
AB Section 751 gain (loss)		See the Partner's Instructions
AC Section 1(h)(5) gain (loss)		
AD Deemed section 1250 unrecaptured gain		
AE Excess taxable income		
AF Excess business interest income		
AG Gross receipts for section 59A(e)		
AH Other information		



Partner Name: SAMPLE K-1
 Account Number: 44302537
 Partner Federal ID/Entity: ...-9999 Individual
 Custodian Federal ID:
 Partnership Federal ID: 46-4097730

2019 OWNERSHIP SCHEDULE	Transaction		Units
	Description	Date	
<p>This schedule contains your beginning of year unit balance and your current year unit activity as reported to Enviva Partners, LP by your broker or our transfer agent through December 31, 2019. 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>On this Ownership Schedule, if 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 15, 2020 to: 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 www.envivapartners.com.</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 15, 2020, 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, 2020.</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>	<p>Beginning of Year Units</p>		1,000.00000
	<p>FEDERAL INCOME TAX FORMS AND REQUIRED STATEMENTS</p> <p>The schedules included in this Individualized Income Tax Reporting Package contain references to the appropriate federal forms to be used in preparing your 2019 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.</p> <ul style="list-style-type: none"> 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 Form 8990 Limitations of Business Interest Expense under Section 163(j) Form 8995 Qualified Business Income Deduction Simplified Computation 	<p>End of Year Units:</p>	
<p>This schedule is not proof of ownership. The information reported on this schedule, as corrected, accurately and completely presents my ownership history through December 31, 2019. By signing this schedule, I authorize the Partnership to make the corrections as indicated above to my Schedule K-1.</p> <p>Signed: _____</p> <p>Daytime Phone Number: _____</p>			
<p>Ownership Schedule Definitions</p>			
<p><i>Transaction Description</i> - This is the type of transaction for the group of shares involved. The "Description" column provides explanations for the abbreviations used in this column.</p> <p><i>Transaction Date</i> - 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).</p> <p><i>Units</i> - This is the number of units associated with each certificate or transaction.</p>			



PARTNER NAME: SAMPLE K-1
 ACCOUNT NUMBER: 44302537
 PARTNER FEDERAL ID/ENTITY: *****9999 Individual
 CUSTODIAN FEDERAL ID:
 PARTNERSHIP FEDERAL ID: 46-4097730

2019 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 state 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.

State Forms will be available at a later date on our website www.envivapartners.com

Col. (5) - Excess Business Interest Expense: Certain states have not adopted TJCA 2017 provisions related to the Section 163(j) Business Interest Expense Limitation. You will need this amount in preparing certain state tax returns. Please consult your tax advisor for you specific reporting.

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) EXCESS BUSINESS INTEREST EXPENSE	(6) GROSS RECEIPTS	(7) ALTERNATIVE MINIMUM TAX DEPRECIATION ADJUSTMENT	(8) 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	-107	0	0	2	40	1,038	9	0
MD	-22	0	0	0	8	217	2	0
MS	-9	0	0	0	3	91	1	0
NC	-26	0	0	0	10	256	2	0
VA	-160	0	0	2	59	1,547	14	0

2019 K-1 SCHEDULE Supplemental Information

20AH1 Gross Receipts

21,341



**ENVIVA PARTNERS, LP
2019 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, 2019. Please read the Ownership Schedule and Federal Schedule K-1 carefully before filing your 2019 Federal Income Tax Return (Please read the Sales Schedule if you disposed of units in 2019).
- 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, 2020, 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. 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.

NEW FOR TAX YEAR 2019

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 Z - 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 2019, the portion of your gain or loss that is treated as ordinary income may be considered qualified Section 199A PTP income. This amount is not included in the amount reported on the Schedule K-1, Line 20Z. 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 2019 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 15, 2020 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. What information should I use to file state tax returns?

A. The State Schedule displays your share of state tax items for states in which the Partnership has operations. You may be required to file a tax return with the states even though you are not a resident of these states. State Forms will be available at a later date on our website www.envivapartners.com.

NOTE: DUE TO VARYING AND FREQUENTLY CHANGING TAX LAWS BY STATES, YOU SHOULD CONSULT WITH YOUR PERSONAL TAX ADVISOR CONCERNING YOUR FILING REQUIREMENTS AND THE PROPER TAX TREATMENT OF PARTNERSHIP ITEMS ON YOUR STATE INCOME TAX RETURNS.

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 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 2019 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.

Q: Where is my 743(b) basis adjustments reported?

A: Amounts for Section 743(b) positive and negative basis adjustment have been included in the net amount reported on Line 1 and Line 10 and are not reported separately on Line 11F or Line 13V.

Q: Where can I find my ordinary gain recapture related to the sale of my units?

A: Line 20AB: Section 751 gain (loss) This is the amount of Section 751, ordinary gain recapture also reported on the 2019 Sales Schedule in Column 7.

Q: Is all the information I need to calculate my current year 199A deduction included on line 20Z?

A: Possibly Not. If you sold units in 2019 you can increase your 199A income by the amount of ordinary recapture recognized as a result of the sale. Please refer to your sales schedule column 7 (if you sold units in 2019) for this amount. There could be negative prior year 199A amounts that need to be considered. See FAQ immediately below.

Q: What do I do with negative Section 199A amounts reported on 20Z?

A: Negative amounts are carried forward and reduce future positive Section 199A amounts allocated to you until the negative amount is used up. Prior year negative 199A amounts reported to you can be obtained from Tax Payer Support.

IRC Section 751 Statement

If you disposed of some or all of your units during 2019 and have Ordinary Gain in Column 7 of your Sales Schedule, a Section 751 statement must be attached to your tax return. Example language for the statement is shown below:

"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."