Important U.S. Federal Income Tax Information for Shareholders Concerning the
The Chemours Company Common Stock Distribution

July 1, 2015

Dear Shareholder,

On June 5, 2015, the Board of Directors of E. I. du Pont de Nemours and Company (“DuPont”) declared a pro rata dividend to DuPont common stockholders of record as of 5:00 p.m. ET on June 23, 2015 (the “Record Date”) of 100% of the outstanding shares of The Chemours Company (“Chemours”) common stock payable on July 1, 2015 (the “Distribution Date”). On the Distribution Date, DuPont completed the spin-off of Chemours (the “Spin-off”) and each such shareholder who held DuPont common stock on the Record Date and did not sell them “regular way”\(^1\) prior to the Distribution Date received one (1) share of Chemours common stock for each five (5) shares of DuPont common stock owned on the Record Date.

This letter explains certain U.S. federal income tax consequences of the Spin-off and describes how to allocate your tax basis between your DuPont common stock and the Chemours common stock you received in the Spin-off.

**Tax Treatment of the Spin-off.** On June 30, 2015, DuPont received an opinion from Skadden, Arps, Slate, Meagher & Flom L.L.P. concluding, based on certain representations of DuPont and Chemours with respect to (among other things) the activities of DuPont and Chemours following the Spin-off, that the Spin-off “will” qualify as a reorganization within the meaning of sections 368(a)(1)(D) and 355 of the Internal Revenue Code of 1986, as amended (the “Code”). As a result, you will generally not recognize gain or loss for U.S. federal income tax purposes upon receipt of the Chemours common stock in the Spin-off. If, however, you receive cash in lieu of fractional shares you will recognize gain or loss as described below.

**Fractional Shares.** No fractional shares of Chemours common stock were distributed in the Spin-off. Instead, all fractional shares of Chemours common stock were aggregated for all DuPont shareholders and sold in the public market. You will receive cash in lieu of fractional shares (i.e., your pro rata portion of the proceeds associated with the sales of all fractional shares of Chemours common stock to which you were entitled). The taxable gain or loss that you recognize with respect to any cash you receive in lieu of fractional shares is equal to the difference between the amount of cash you receive and your tax basis (determined as described below) in such fractional shares of Chemours common stock.

**Tax Basis.** Your tax basis in the DuPont common stock you owned immediately before the Spin-off must be allocated between your DuPont common stock and the shares of Chemours common stock you received in the Spin-off (including any fractional share for which you received cash).

This allocation is based on the relative fair market values of your DuPont common stock and your Chemours common stock. Although U.S. federal income tax laws do not specify how to determine fair market value, one approach is to use the average of the high and low share prices quoted on the New York Stock Exchange on July 2, the second trading day after the distribution.

You should consult your tax advisor to determine the appropriate fair market values.

---

\(^1\) Shares of DuPont common stock that traded in the “regular-way” market on the New York Stock Exchange prior to the Distribution Date traded with an entitlement to shares of Chemours common stock distributed on the Distribution Date.
If you acquired your DuPont common stock at different times and at different prices, you will need to calculate a separate tax basis for each block of DuPont common stock you own and then allocate the basis in each block of stock separately to the Chemours common stock you received. DuPont suggests that you retain this letter to support your determination of your basis in your DuPont common stock and your Chemours common stock.

Example: This example assumes you choose to use the average high-low trading price on July 2, 2015, as the method of determining the fair market values of the DuPont common stock and the Chemours common stock. Using this method, after the Spin-off, the fair market value of a share of DuPont common stock was $60.51 and the fair market value of a share of Chemours common stock was $16.21. Based on the one (1) to five (5) distribution ratio, this means that you would receive $3.242 of Chemours Common Stock for each share of DuPont common stock you own. See Exhibit 1. Based on these relative fair market values, your basis in your DuPont common stock would be apportioned 94.915% to your DuPont stock and 5.085% to your Chemours common stock. This calculation may be illustrated as follows:

- Assume you own a single block of 112 shares of DuPont common stock with a tax basis of $50 per share (and a total tax basis of $5,600).
- You are entitled to receive 22.4 shares of Chemours common stock in the Spin-off. Because no fractional shares are issued, you receive 22 shares of Chemours common stock and cash in lieu of .4 fractional shares (The price of your fractional shares will be provided by your broker or financial institution).
- You total tax basis in your DuPont common stock is allocated $5315.22 to the DuPont common stock (94.915% of $5600), or $47.46 per share (i.e., $5315.22, divided by 112 shares), and $284.78 to the Chemours common stock (5.085% of 5600), or $12.71 per share (i.e., $284.78, divided by 22.4 shares).
- The basis allocated to the 0.4 fractional share of Chemours common stock for which you received cash is $5.09 (0.4 fractional share multiplied by $12.71 of tax basis per share of Chemours common stock). This would leave you with $279.69 of tax basis in your remaining shares of Chemours common stock (i.e., $284.78 minus $5.09).

The above calculations are summarized in the attached table:

<table>
<thead>
<tr>
<th>Shares</th>
<th>Number of Shares</th>
<th>Tax Basis Allocation (per share)</th>
<th>Tax Basis Allocation (total)</th>
</tr>
</thead>
<tbody>
<tr>
<td>DuPont</td>
<td>112</td>
<td>$47.46</td>
<td>$5315.22</td>
</tr>
<tr>
<td>Chemours</td>
<td>22</td>
<td>$12.71</td>
<td>$279.69</td>
</tr>
<tr>
<td>Chemours (fractional Shares)</td>
<td>4</td>
<td>$12.71</td>
<td>$5.09</td>
</tr>
<tr>
<td><strong>Total Tax Basis</strong></td>
<td></td>
<td></td>
<td>$5,600.00</td>
</tr>
</tbody>
</table>

If you own DuPont common stock with a different basis for alternative minimum tax ("AMT") purposes than your basis for regular federal income tax purposes, you will need to allocate your AMT basis between your DuPont common stock and your Chemours common stock in the same manner as described above.
**U.S. Federal Income Tax Reporting Requirements.** Any shareholder of DuPont that is a “significant distributee” is required to attach a statement describing the details of the Spin-off to its U.S. federal income tax return for the period that includes the Distribution Date. This would be the 2015 U.S. Federal income tax return for calendar year shareholders. You are a significant distributee if, immediately before the Spin-off, you owned (i) at least five percent (by vote or value) of the total outstanding stock of DuPont or (ii) securities in DuPont with a basis of $1,000,000 or more. If a significant distributee is a “controlled foreign corporation” (within the meaning of section 957 of the Code), each “United States shareholder” (within the meaning of section 951(b) of the Code) with respect thereto must include this statement on or with its return. A sample statement is attached as Exhibit 2.

**THE INFORMATION SET FORTH ABOVE AND IN THE ATTACHED EXHIBITS IS FOR GENERAL INFORMATION PURPOSES ONLY AND DOES NOT PURPORT TO ADDRESS ALL ASPECTS OF FEDERAL TAXATION THAT MAY BE RELEVANT TO PARTICULAR SHAREHOLDERS. THIS INFORMATION DOES NOT CONSTITUTE TAX ADVICE AND MAY NOT BE APPLICABLE TO SHAREHOLDERS WHO ARE NOT CITIZENS OR RESIDENTS OF THE UNITED STATES. NOR DOES IT ADDRESS TAX CONSEQUENCES WHICH MAY VARY WITH YOUR INDIVIDUAL CIRCUMSTANCES. ACCORDINGLY, YOU ARE URGED TO CONSULT YOUR TAX ADVISORS TO DETERMINE THE APPLICATION OF THE INFORMATION SET FORTH ABOVE AND IN THE ATTACHED EXHIBITS TO YOUR INDIVIDUAL CIRCUMSTANCES AND THE PARTICULAR FEDERAL, FOREIGN, STATE AND LOCAL TAX CONSEQUENCES OF THE SPIN-OFF TO YOU.**
Determination of the Fair Market Values of DuPont and Chemours after the Spin-off

The Spin-off occurred on July 1, 2015. The first regular trading day for the Chemours common stock was July 1, 2015.

U.S. federal income tax law does not specifically identify how you should determine the fair market values of the DuPont common stock and the Chemours common stock after the Spin-off. One method of determining value is to use the average of the high and low trading prices of the DuPont common stock and the Chemours common stock on the first regular trading day for the Chemours common stock (July 1, 2015). The trading prices and basis allocation percentages using this method, which you and your tax advisor may find useful, are set forth in the following Table 1 and Table 2.

Table 1
Trading Prices

<table>
<thead>
<tr>
<th>Common Stock</th>
<th>Average High-Low Trading Price on July 2, 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>DuPont (value per share)</td>
<td>$60.51</td>
</tr>
<tr>
<td>Chemours (value per share)</td>
<td>$16.21</td>
</tr>
<tr>
<td>Value of Chemours stock received for each DuPont share owned</td>
<td>$3.242</td>
</tr>
</tbody>
</table>

Table 2
Basis Allocation Percentages

<table>
<thead>
<tr>
<th>Common Stock</th>
<th>Average High-Low Trading Price Allocation Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>DuPont Value (a)</td>
<td>$60.51</td>
</tr>
<tr>
<td>Value of Chemours stock received for each DuPont share owned (b)</td>
<td>$3.242</td>
</tr>
<tr>
<td>(a) + (b) = (c)</td>
<td>$63.752</td>
</tr>
<tr>
<td>DuPont Allocation % (a)/(c)</td>
<td>94.915%</td>
</tr>
<tr>
<td>Chemours Allocation % (b)/(c)</td>
<td>5.085%</td>
</tr>
</tbody>
</table>
Information Statement to the Internal Revenue Service

STATEMENT PURSUANT TO §1.355-5(b) BY

__________________________ (EIN: __________________),

A SIGNIFICANT DISTRIBUTEE

1. On July 1, 2015, the undersigned, a shareholder owning shares in E. I. du Pont de Nemours and Company as of 5:00 p.m. ET on June 23, 2015, received a distribution of stock in The Chemours Company, a controlled corporation, pursuant to section 355 of the Internal Revenue Code of 1986, as amended.

2. The names, employer identification numbers, and addresses of the corporations involved are as follows:

   a. Distributing corporation:

      E. I. du Pont de Nemours and Company
      51-0014090
      974 Centre Road
      Wilmington, DE 19805

   b. Controlled corporation:

      The Chemours Company
      46-4845564
      1007 Market Street
      Wilmington, DE 19899

3. No stock or securities in E. I. du Pont de Nemours and Company were transferred or surrendered by the undersigned in connection with the distribution. The aggregate fair market value, immediately before the distribution, of The Chemours Company stock received by the undersigned in the distribution was $______.

4. No stock (other than the common stock of The Chemours Company), securities or other property (including money) was received in the distribution, other than $______ received in lieu of fractional shares of The Chemours Company’s common stock.

Shareholder’s Signature                       Spouse’s Signature (if stock held jointly)

__________________________                       ____________________________
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based: See attachment

18 Can any resulting loss be recognized? See attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year: See attachment

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information which preparer has any knowledge.

Signature: Mary P. VanVeen  Date: July 9, 2015

Print or type preparer's name: Mary P. VanVeen

Preparer's signature: Mary P. VanVeen

Paid Preparer Use Only

Firm's name: 

Firm's address: 

Phone no.: 

Send Form 8837, (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84401-0064
Part II

Line 14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.

On June 5, 2015, the Board of Directors of E. I. du Pont de Nemours and Company (“DuPont”) declared a pro rata dividend to DuPont common stockholders of record as of 5:00 p.m. ET on June 23, 2015 (the “Record Date”) of 100% of the outstanding shares of The Chemours Company (“Chemours”) common stock payable on July 1, 2015 (the “Distribution Date”). On the Distribution Date, DuPont completed the spin-off of Chemours and each such shareholder who held DuPont common stock on the Record Date and did not sell them “regular way” prior to the Distribution Date received one (1) share of Chemours common stock for each five (5) shares of DuPont common stock owned on the Record Date.

The information contained herein does not constitute tax advice and is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code. In addition, this information does not purport to be complete or to describe the consequences that may apply to particular categories of DuPont shareholders.

Shareholders are urged to consult their own tax advisor regarding the particular consequences of the Distribution, including the applicability and effect of all U.S. federal, state and local, and foreign tax laws.

Line 15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

DuPont shareholders should allocate their aggregate tax basis in their DuPont common stock held immediately prior to the Distribution among the shares of Chemours common stock received in the Distribution (including any fractional share of Chemours common stock for which cash was received) and the DuPont common stock in respect of which such Chemours common stock was received in proportion to their fair market values immediately after the Distribution.

Line 16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

The U.S. federal income tax laws provide that the allocation of the aggregate tax basis discussed under Line 15 above shall be allocated based on the fair market value of the resulting DuPont

1 Shares of DuPont common stock that traded in the “regular-way” market on the New York Stock Exchange prior to the Distribution Date traded with an entitlement to shares of Chemours common stock distributed on the Distribution Date.
and Chemours shares received. However, the tax law does not provide any further guidance on the determination of fair market value. One method to determine the fair market value is to use the average of the high and low trading prices of the DuPont and Chemours common stock. The average of the high and low trading prices of DuPont common stock, and of Chemours common stock on July 2, 2015 (the second trading day after the Distribution) was $60.51 and $16.21, respectively. Using this as the fair market value, and the distribution ratio of one Chemours share per five DuPont shares, the pre-distribution tax basis in each DuPont share should be allocated 94.915% to that DuPont share and 5.085% to the Chemours share received with respect to that DuPont share.

**Line 17.** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

The applicable Internal Revenue Code sections upon which the tax treatment is based are sections 355, 354(a), 358(a)(1), 358(b), 358(c) and 368(a)(1)(D).

**Line 18.** Can any resulting loss be recognized?

DuPont intends for the Distribution to qualify as a “reorganization” under sections 355 and 368(a)(1)(D) of the Internal Revenue Code. Assuming that this characterization is respected, DuPont shareholders generally will not recognize any loss on the Distribution for U.S. federal income tax purposes (except to the extent that a loss may be recognized with respect to any cash received in lieu of fractional shares of Chemours common stock).

**Line 19.** Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Distribution occurred on July 1, 2015. As a result, the basis adjustments in the shares of DuPont common stock and Chemours common stock should be reported in the taxable year that includes this date. In the case of shareholders who are calendar year taxpayers, the Distribution is reportable in the tax year ending December 31, 2015.
October 28, 2015

Ms. Mary P. Van Veen  
E.I. du Pont de Nemours and Company  
DuPont Finance – Tax Division  
Chestnut Run Plaza | Bldg. 735 – 3rd Floor  
Wilmington DE  19805

RE: Spin-off of The Chemours Company by E.I. du Pont de Nemours and Company

Dear Sir,

We are replying to your correspondence dated July 20, 2015, in which was submitted information with regard to the tax treatment of the spin-off undertaken July 1, 2015, by E.I. du Pont de Nemours and Company of its subsidiary The Chemours Company.

Based on the information that you provided, the distribution meets the requirements of paragraph 86.1(2)(e) of the Canadian Income Tax Act (the Act). Since you have provided all of the information required under this paragraph, shareholders will be entitled to elect under section 86.1 in respect of the distribution.

We also acknowledge receipt of your consent to publish the fact that you have provided the information required to meet the conditions of paragraph 86.1(2)(e) of the Act.

However, if IRS reviews the distribution at a later date and determines the distribution taxable, we will reverse our decision.

Should you have any questions, please do not hesitate to contact me at (418) 634-3024.

Yours truly,

Michel Provost  
International Audit  
Quebec Taxation Services Office
Important Canadian Tax Information for Shareholders Concerning the

The Chemours Company Stock Distribution

Section 86.1 Information for Canadian Shareholders of E.I. du Pont de Nemours and Company and Additional Information for Québec Income Tax Filers

Dear Shareholder,

On July 1, 2015, E.I. du Pont de Nemours and Company completed a reorganization in which it spun-off its subsidiary, The Chemours Company. If you tendered your E.I. du Pont de Nemours and Company common shares for participation in this reorganization and received a share distribution, this memo may contain important Canadian tax information with respect to your share distribution.

Where a Canadian shareholder of share(s) of a foreign company (“distributing company”) receives a distribution of shares (“spin-off shares”) as a result of the distributing company’s eligible corporate reorganization (“spin-off”), section 86.1 of the federal Canadian Income Tax Act may permit such a spin-off share distribution to pass to the shareholder on a rollover basis, provided the shareholder complies with certain filing requirements specified in section 86.1.

This memo provides a basic overview of the filing requirements pursuant to section 86.1 as they may apply to the July 1, 2015 E.I. du Pont de Nemours and Company (“DuPont”) spin-off of The Chemours Company (“Chemours Spinco”), which has been approved by the Canada Revenue Agency as eligible for Canadian tax purposes. Additional information for Québec income tax filers is provided in a separate section below.

PLEASE NOTE THAT THIS MEMO PROVIDES ONLY A BASIC OVERVIEW OF THE FILING REQUIREMENTS AND OFFERS NO ACCOUNTING OR TAX GUIDANCE, AS A TAX ADVISOR SHOULD BE CONSULTED FOR THOSE PURPOSES.

A Summary of the Spin-Off Events. DuPont’s July 1, 2015 (“Distribution Date”) transactions affecting the Canadian shareholders involved:

- On the Distribution Date, 100% of Chemours Spinco common shares were distributed, through a pro-rata distribution, to holders of DuPont common shares.

- On the Distribution Date, each DuPont common shareholder received one (1) Chemours Spinco common share for every five (5) DuPont common shares owned at the close of business on June 23, 2015.

- Additionally, DuPont shareholders were entitled to receive cash in lieu of any fractional shares of Chemours Spinco common shares distributed.
**Basic Overview - Section 86.1 Election Requirements.** In order for the spin-off shares on an eligible distribution to pass to the shareholder on a rollover basis, paragraph 86.1(2)(f) of the *Income Tax Act* requires the shareholder to provide the following documentation and information to the Canada Revenue Agency (“CRA”).

1. A letter addressed to the CRA stating that the taxpayer wishes section 86.1 of the *Income Tax Act* to apply to the distribution (the taxpayer must use a letter as there is currently no prescribed form for this specific election);

2. The letter must be filed with the taxpayer’s income tax return within the prescribed filing time for the taxation year in which the distribution took place (late filings may be accepted, but penalties may apply);

3. The letter must state the following information about the shares of the distributing company (“original shares”) the taxpayer owned immediately before the distribution of the spin-off shares to the shareholder:
   i. The number of the original shares owned;
   ii. The aggregate adjusted cost base of all the original shares to the taxpayer (i.e. the price the shareholder paid on acquisition of the DuPont common shares);
   iii. The aggregate fair market value of the original shares (see section “Determining the Fair Market Value of the Shares” below);

4. The letter must state the following information about the spin-off and original shares the taxpayer owned immediately after the distribution:
   i. The number of the original shares owned;
   ii. The aggregate fair market value of the original shares (see section “Determining the Fair Market Value of the Shares” below);
   iii. The number of the spin-off shares received;
   iv. The aggregate fair market value of the spin-off shares (see section “Determining the Fair Market Value of the Shares” below).

For greater certainty, the original and spin-off shares are the DuPont common shares and Chemours common shares, respectively.
Determining the Fair Market Value of the Shares. After the spin-off the fair market value of a share of a DuPont common share was US$60.51 and the fair market value of a share of Chemours Spinco common share was US$16.21. Based on the one (1) to five (5) distribution ratio, this means that you would receive US$3.242 of Chemours common share for each share of DuPont common share you own.

The fair market value of one **DuPont** share **immediately before** the distribution:  US $64.15*  
*Based on the average high-low trading price of a DuPont share on the last trading day (June 30, 2015) before the distribution.

The fair market value of one **DuPont** share **immediately after** the distribution:  US $60.51*  
*Based on the average high-low trading price of a DuPont share on the last trading day (July 2, 2015) after the distribution.

The fair market value of one **Chemours Spinco** share **immediately after** the distribution:  US $16.21*  
*Based on the average high-low trading price of a Chemours Spinco share on the last trading day (July 2, 2015) after the distribution.

For aggregate share fair market values, these amounts should be multiplied by the applicable numbers of the respective shares.

Additional Information for Québec Income Tax Filers. Québec income tax filers who wish to take advantage of the section 86.1 rollover for the Chemours distribution for both, the federal and Québec tax purposes, should enclose, in their Québec income tax returns, a copy of the section 86.1 election letter addressed to the CRA and also a separate letter addressed to Revenue Québec explaining that the enclosed copy of the letter to the CRA is in compliance with subsection 578.1(f) of the Québec Taxation Act and sets out the information required by subsection 578.3(2) of the Québec Taxation Act. Québec filers should additionally enclose a copy of the CRA letter which confirms the eligibility of the October 31, 2014 Chemours spin-off.
Renseignements fiscaux canadiens importants pour les actionnaires concernant
La distribution des stocks de The Chemours Company

Renseignements de l’article 86.1 pour les actionnaires canadiens de E. I. du Pont de Nemours et compagnie et renseignements supplémentaires pour les déclarants au Québec

Chers actionnaires,

Le 1er juillet 2015, E. I. du Pont de Nemours et compagnie a achevé une réorganisation dans laquelle elle s’est scindée d’avec sa filiale, The Chemours Company. Si vous avez fait une offre sur vos actions ordinaires de E. I. du Pont de Nemours et compagnie pour la participation à cette réorganisation et que vous avez reçu des actions distribuées, cette lettre peut contenir des renseignements fiscaux canadiens importants vous concernant.

Lorsqu’un actionnaire canadien possédant des actions d’une entreprise étrangère (« société ayant fait appel au public ») reçoit des actions distribuées (« actions de distribution ») lors de la réorganisation admissible de la société ayant fait appel au public (« scission »), l’article 86.1 de la Loi de l’impôt sur le revenu du gouvernement fédéral canadien permet une telle distribution d’actions à l’actionnaire par transfert en franchise d’impôt, à condition que l’actionnaire se conforme à certaines obligations de déclaration précisées dans l’article 86.1.

Cette lettre présente un aperçu des obligations de déclaration dans le cadre de l’article 86.1 telles qu’elles s’appliquent lors de la scission du 1er juillet 2015 entre E. I. du Pont de Nemours et compagnie (« DuPont ») et The Chemours Company (« Chemours Spinco »), laquelle a été approuvée et reconnue admissible par l’Agence du revenu du Canada aux fins de l’impôt canadien. Des renseignements supplémentaires pour les déclarants au Québec sont présentés dans un article distinct ci-dessous.

VEUILLEZ PRENDRE NOTE QUE CETTE LETTRE NE PRÉSENTE QU’UN APERÇU DES OBLIGATIONS DE DÉCLARATION ET NE DONNE PAS DE LIGNES DIRECTRICES EN MATIÈRE DE TAXES OU DE COMPTABILITÉ : VOUS DEVEZ CONSULTER UN CONSEILLER FISCAL À CES FINS.

Résumé des événements de la scission. Les transactions de DuPont effectuées le 1er juillet 2015 (« date de distribution ») et ayant une incidence sur les actionnaires canadiens concernés :

- À la date de distribution, 100 % des actions ordinaires de Chemours Spinco ont été distribuées aux détenteurs d’actions ordinaires de DuPont suivant une distribution proportionnelle.

- À la date de la distribution, chaque actionnaire ordinaire de DuPont a reçu une (1) action ordinaire de Chemours Spinco pour chaque tranche de cinq (5) actions ordinaires de DuPont possédées à la fermeture des bureaux le 23 juin 2015.

- En outre, les actionnaires de DuPont ont été autorisés à recevoir une compensation tenant lieu de toute fraction d’actions ordinaires de Chemours Spinco distribuées.
Aperçu – Article 86.1 Exigences relatif au choix. Afin que les actions de distribution d’une distribution admissible passent à l’actionnaire par transfert en franchise d’impôt, l’alinéa 86.1(2)f) de la Loi de l’impôt sur le revenu exige que l’actionnaire fournisse la documentation et les renseignements suivants à l’Agence du revenu du Canada (« ARC ») :

1. Une lettre adressée à l’ARC stipulant que le contribuable souhaite l’application de l’article 86.1 de la Loi de l’impôt sur le revenu à la distribution (le contribuable doit utiliser une lettre puisqu’il n’y a pas de formulaire prescrit actuellement pour ce choix précis);

2. La lettre doit être remplie avec la déclaration de revenus annuelle du contribuable à l’intérieur du délai de dépôt prescrit pour l’année fiscale au cours de laquelle la distribution a eu lieu (les dépôts tardifs peuvent être acceptés, mais seront susceptibles de pénalités);

3. La lettre doit fournir les renseignements suivants au sujet des actions de la société ayant fait appel au public (« actions initiales ») que le contribuable possédait immédiatement avant la distribution des actions à l’actionnaire :

   i. le nombre d’actions initiales détenues;

   ii. le prix de base rajusté global de toutes les actions initiales du contribuable (c.-à-d. le prix que l’actionnaire a payé lors que l’acquisition des actions ordinaires de DuPont);

   iii. la juste valeur de marché globale des actions initiales (consultez la section « Déterminer la juste valeur de marché des actions » ci-dessous).

4. La lettre doit fournir les renseignements suivants au sujet des actions initiales et des actions de distribution que le contribuable possédait immédiatement après la distribution :

   i. le nombre d’actions initiales détenues;

   ii. la juste valeur de marché globale des actions initiales (consultez la section « Déterminer la juste valeur de marché des actions » ci-dessous);

   iii. le nombre d’actions de distribution reçues;

   iv. la juste valeur de marché globale des actions de distribution (consultez la section « Déterminer la juste valeur de marché des actions » ci-dessous).

Il est entendu que les actions initiales et les actions de distribution sont les actions ordinaires de DuPont et les actions ordinaires de Chemours respectivement.
Déterminer la juste valeur de marché des actions. Après la scission, la juste valeur de marché d’une action ordinaire de DuPont était 60.51$ US et la juste valeur de marché d’une action ordinaire de Chemours Spinco était 16.21$ US. Selon le rapport de distribution de un (1) à cinq (5), vous devriez recevoir un nombre d’actions ordinaires de Chemours totalisant 3.242$ US pour chaque action ordinaire de DuPont que vous détenez.

La juste valeur de marché d’une action de DuPont immédiatement avant la distribution :

64.15 $ US*

*Selon la moyenne des cours extrêmes d’une action de DuPont le dernier jour de bourse (30 juin 2015) avant la distribution.

La juste valeur de marché d’une action de DuPont immédiatement après la distribution :

60.51$ US*

*Selon la moyenne des cours extrêmes d’une action de DuPont le dernier jour de bourse (2 juillet 2015) après la distribution.

La juste valeur de marché d’une action de Chemours Spinco immédiatement après la distribution :

16.21$ US*

*Selon la moyenne des cours extrêmes d’une action de Chemours Spinco le dernier jour de bourse (2 juillet 2015) après la distribution.

Pour connaître la juste valeur de marché globale des actions détenues, chacun de ces montants doit être multiplié par le nombre applicable d’actions détenues dans chaque société respectivement.

Renseignements supplémentaires pour les déclarants au Québec. Les déclarants au Québec qui souhaitent profiter du report de la distribution des actions de Chemours aux fins de l’impôt sur le revenu fédéral et du Québec présenté à l’article 86.1 doivent joindre, à leur déclaration de revenus du Québec, une copie de l’article 86.1 de la lettre d’élection adressée à l’ARC ainsi qu’une lettre distincte adressée à Revenu Québec qui explique que la copie de la lettre à l’ARC jointe à la déclaration est conforme au paragraphe 578.1(f) de la Loi sur les impôts et présente les renseignements exigés par le paragraphe 578.3(2) de la Loi sur les impôts. Les déclarants au Québec doivent également joindre une copie de la lettre de l’ARC qui confirme l’admissibilité de la scission partielle de Chemours du 31 octobre 2014.