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.

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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><strong>$5,600.00</strong></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.
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)
Part II Organizational Action (continued)

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.


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

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 of which preparer has any knowledge.

Paid Preparer Use Only
Print/Type preparer's name
Preparer's signature
Check □ self-employed
Social Security No. or EIN
Preparer's address
Phone no.

Send Form 8837 ( fds411cluding accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84401-0054
E. I. du Pont de Nemours and Company  
Distribution of The Chemours Company Common Stock  
Attachment to Form 8937

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

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 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.