

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ The tax free status of the reorganization and its impact on affected shareholders are governed by IRC Sections 354(a), 358(a), and 368(a).

18 Can any resulting loss be recognized? ▶ No loss will be recognized solely as a result of this tax free reorganization. A loss may be recognized upon disposition of the Nutrien Ltd. shares received by the shareholder. A loss may be recognized by a dissenting shareholder whose Issuer shares were redeemed.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Shareholders should consult their tax advisors if they have questions regarding their use of the information provided on this Form.

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.

Sign Here

Signature ▶ *A Pilipiak* Date ▶ July 6, 2018

Print your name ▶ Annette Pilipiak Title ▶ VP, Tax

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	