

IMPORTANT TAX NOTICE RE: 2016 PFIC STATUS

U.S. PFIC Information for U.S. Shareholders of Lithium Americas Corporation

This statement is provided for shareholders who are U.S. persons for purposes of the U.S. Internal Revenue Code of 1986, as amended (“IRC”) and the regulations thereunder. It is not relevant to other shareholders.

Lithium Americas Corporation (“Lithium Americas”) may be deemed to be classified as a passive foreign investment company (“PFIC”) as defined in Section 1297 (a) of the IRC for the fiscal year ended December 31, 2016. Lithium Americas is hereby making available PFIC Annual Information Statement for the fiscal year ended December 31, 2016 pursuant to Treasury Regulations 1.1295-1(g)(1).

This information is provided in order to assist shareholders in making calculations and does not constitute tax advice. The U.S. tax laws regarding PFICs are extremely complex and shareholders are advised to consult their own tax adviser concerning the overall tax consequences of their respective investment in, and ownership of shares of, Lithium Americas under U.S. Federal, State, Local and Foreign law.

Further information regarding the PFIC rules is available on the internet at the Internal Revenue Service website (www.irs.gov).

PFIC Annual Information Statement

(1) This Information Statement applies to the taxable year of Lithium Americas Corporation (the “Company”) ending on December 31, 2016.

(2) Each shareholder of the Company has the following pro-rata per share of the total ordinary earnings and total net capital gain of the Company for the taxable year of the Company specified in paragraph (1):

Total Ordinary Earnings:	\$0.00
Total Net Capital Gain:	\$0.00

(3) The amount of cash and fair market value of other property distributed or deemed distributed by the Company to each shareholder of the Company during the taxable year specified in paragraph (1) is as follows:

Cash:	\$0.00
Fair Market Value of Property:	\$0.00

(4) The Company will permit its shareholders to inspect and copy the Company’s permanent books of account, records, and such other documents as may be maintained by the Company that are necessary to establish that PFIC ordinary earnings and net capital gain, as provided in section 1293(e) of the Internal Revenue Code, are computed in accordance with U.S. income tax principles.

Date: March 31, 2017

Lithium Americas Corporation

By: Eduard Epshtein

Title: Chief Financial Officer