Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer								
1 Issuer's name				2 Issuer's employer identification number (EIN)				
United Security Bancshare		91-2112732						
3 Name of contact for add	ditional information	5 Email address of contact						
Richard Shupe			559-248-5087	rshupe@unitedsecuritybank.com				
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact						
2126 Inyo Street		Fresno, CA 93721						
8 Date of action								
04/24/14 10 CUSIP number	11 Serial number	Commoi	12 Ticker symbol	13 Account number(s)				
10 OOSII Hambei	11 Serial Humber	(3)	12 HCKel Symbol	Account number(s)				
911460103			UBFO					
	onal Action Atta	ch additiona		See back of form for additional questions.				
14 Describe the organiza	tional action and, if a	applicable, the	date of the action or the c	date against which shareholders' ownership is measured for				
the action ▶								
		ard of Directo	ors declared stock divide	nd, payable to shareholders of record as of April 11, 2014				
and issued on April 23, 20	14.							
15 Describe the quantitat	tive effect of the orga	anizational act	ion on the basis of the sec	urity in the hands of a U.S. taxpayer as an adjustment per				
share or as a percenta								
The stock dividend equate	es to an annualized	distribution r	ate of 1% or .01 of a shar	re for each share held.				
The stock dividend equates to an annualized distribution rate of 1% or .01 of a share for each share held.								
	on of the change in I	pasis and the	data that supports the calc	culation, such as the market values of securities and the				
valuation dates ►								
The basis of each share of	stock is reduced b	y .990099, or	1/1.01.					

Part	Ш	Organizational Action (continued)					
17 L	ist the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tr	eatment is based	>		
Interna	al Reve	enue Code (IRC) section 305(a), 307(a)					
18 Can any resulting loss be recognized? ► N/A							
19 F	Provide	any other information necessary to implem	nent the adjustment, such as the reportabl	e tax year ▶			
The pu	ıblic ot	ffering price of the stock at the time of th	e distribution was \$5.50 (as adjusted fo	r all subsequent	actions.)		
	Unde	er penalties of perjury, I declare that I have exami f, it is true, correct, and complete. Declaration of p	ined this return, including accompanying sched preparer (other than officer) is based on all inforr	ules and statements nation of which prep	s, and to the best of my knowledge an parer has any knowledge.		
Sign			,		, ,		
Here	Ciana	atura N		Data N			
	Signa	ature ►		Date ►			
	Print	your name ► Richard Shupe		Title ► SVP & C	controller		
Paid	1 2 11111		Preparer's signature	Date	Check if PTIN		
Prep	arer				self-employed		
Use		Firm's name ▶		·	Firm's EIN ▶		
		Firm's address ▶			Phone no.		
Send F	orm 89	937 (including accompanying statements) to	o: Department of the Treasury, Internal Re	venue Service, Og	gden, UT 84201-0054		