Form **8937** (December 2011)

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

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Pa	art I Reporting I	ssuer					
1	Issuer's name		2 Issuer's employer identification number (EIN)				
Unit	ted Security Bancshare	ne.			91-2112732		
	Name of contact for add		4 Tolophor	e No. of contact	5 Email address of contact		
3	ivanie oi contact for auc	illonai imormation	4 Telephor	ie No. or contact	5 Littali address of contact		
	Donahue		kdonahue@unitedsecuritybank.com				
6	Number and street (or F	O. box if mail is not	7 City, town, or post office, state, and Zip code of contact				
212	6 Inyo Street				Fresno, CA 93721		
	Date of action		1103110, OA 73721				
Ü	Date of action		J Olas	sification and description			
	22/15	1	Commo				
10	CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)		
	911460103			UBFO			
Pa		nal Action Atta	ch additiona		See back of form for additional questions.		
					·		
14	_	tional action and, if a	applicable, the	e date of the action or the	date against which shareholders' ownership is measured for		
	the action ►						
On S	September 22, 2015, th	e Reporting Issuer'	s Board of D	irectors declared stock d	lividend, payable to shareholders of record as of		
Octo	ober 5, 2015 and issue	d on October 16, 20)15.				
	·	·					
15	Describe the quantitat	ive effect of the orga	anizational ac	tion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment per		
	share or as a percenta	age of old basis ►					
The	stock dividend equate	— s to an annualized	distribution i	rate of 1% or .01 of a sha	re for each share held		
1110	Stock dividend equate	5 to arrammanized	aistribation	ate of 170 of .of of a sha	Te for each share field.		
16	Describe the calculation	on of the change in h	nacic and the	data that supports the cale	culation, such as the market values of securities and the		
10		on the change in t	Dasis and the	data that supports the care	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.			
_							
							
_							

Dat	rt II	Organizational /	Action (continued)					
Га		Organizational F	Action (continued)					
17	List th	ne applicable Internal R	Revenue Code section	(s) and subsection(s) upon	which the tax tr	eatment	is based ▶	•
		••						
Inter	nal Re	venue Code (IRC) sec	ction 305(a), 307(a)					
18	Can a	any resulting loss be rec	cognized? ► N/A					
		3	<u> </u>					
19	Provi	de any other information	on necessary to impler	ment the adjustment, such	as the reportabl	e tax ve	ar ▶	
	11001	de arry other information	Tricocosary to implem	nont the adjustment, saon	as the reportable	o lax yo		
The	public	offering price of the s	stock at the time of th	ne distribution was \$5.20	as adjusted for	all sub	sequent a	ctions.
	T							
	be	ider penalties of perjury, I lilef, it is true, correct, and o	complete. Declaration of	nined this return, including acc preparer (other than officer) is	ompanying sched based on all infori	lules and mation of	statements, which prepa	and to the best of my knowledge an arer has any knowledge.
Sigr	ղ 📗							
Her	_	gnature ►				Date ►		
						24.0		
	Pri	nt your name ► Ken Dor	nahue				EVP & CA	
Pai	d	Print/Type preparer's	name	Preparer's signature		Date		Check if PTIN
Pre	pare							self-employed
	Onl	y Firm's name ►						Firm's EIN ▶
		Firm's address ►						Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054