

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name CHINO COMMERCIAL BANCORP		2 Issuer's employer identification number (EIN) 20-4797048	
3 Name of contact for additional information MELINDA MILINCU, CFO	4 Telephone No. of contact (909) 393-8880	5 Email address of contact MMILINCU@CHINOCOMMERCIALBANK.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 14245 PIPELINE AVENUE		7 City, town, or post office, state, and Zip code of contact CHINO, CA 91710	
8 Date of action 03/27/2015		9 Classification and description STOCK DIVIDEND	
10 CUSIP number 16957L102	11 Serial number(s) N/A	12 Ticker symbol CCBC	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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 ▶ **Chino Commercial Bank paid a distribution in the form of additional shares (also known as stock dividend).**

The distribution was made on March 27, 2015 to shareholders on record as of March 6, 2015 and was declared on February 19, 2015.

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 ▶ **On March 27, 2015 Chino Commercial Bancorp's shareholders received an additional 12 shares of stock for each 100 shares they owned. Each shareholder's existing tax basis in their shares must now be spread over 112 share (100 shares plus 10 from the stock dividend; or put another way, each shareholder's existing tax basis per share prior to stock dividend is reduced by 12% for each lot of Chino Commercial Bancorp's shares owns. Only whole shares was issued. Cash was paid in lieu of fractional shares.**

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 ▶ **See number 15 above.**

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 share distribution (stock dividend) is a non-taxable event to teh shareholders pursuant to Internal Revenue Code Section 305(a), which states that distributions of corporation's own stock made with respect to its stock are not taxable to the shareholers. however, pursuant to the Internal Revenue Code Section 307(a), the shareholder must compute basis for the dividend shares received by allocating the basis for the old stock between the old and the new stock. Cash in lieu of shares issued is a taxable event and the bank will issue a 1099-DIV when appropriate.

18 Can any resulting loss be recognized? ▶ This is a non-taxable event per Number 17 above.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶

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 ▶ **Melinda Milincu** Digitally signed by Melinda Milincu
DN: cn=Melinda Milincu, o=Chino Commercial Bank, ou=Accounting & Finance, email=mmilincu@chinocommercialbank.com, c=US
Date: 2016.02.02 16:34:13 -0800 Date ▶ *Melinda Milincu* 2/1/16

Print your name ▶ Melinda Milincu

Title ▶ Chief Financial Officer

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.