## 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 2 Issuer's employer identification number (EIN) Issuer's name COMMAND CENTER, INC. 91-2079472 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **CORY SMITH** CORY.SMITH@COMMANDONLINE.COM 866-464-5844 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 3609 S. WADSWORTH BLVD., STE. 250 DENVER, CO 80235 8 Date of action 9 Classification and description **DECEMBER 7. 2017** 1 FOR 12 REVERSE STOCK SPLIT 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 200497204 CCNI Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On December 7, 2017 the Cmmand Center, Inc. (the "Company") effected a 1-for-12 reverse stock split of its common stock. Effective on that date, every 12 shares of the Company's issued and outstanding common stock were automatically converted into 1 issued and outstanding share of the Company's common stock. 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 15 share or as a percentage of old basis ► A shareholder's tax basis in one (1) share of the Company's common stock after the reverse split should equal the shareholder's tax basis of 12 shares of the Compmay's common stock exchanged in the reverse stock split. This should generally mean that a shareholder's tax basis in 1 share of the Company's common stock received via the reverse split would equal 1200% of the tax basis the shareholder had in one share of the Company's common stock prior to the reverse stock split. 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 ► The reverse stock split involved the receipt by shareholders of 1 share of the Company's common stock for every 12 shares of existing, or pre-split, common stock owned. The market value of the common stock was not applicable in determining the calculation of shareholder's tax basis in the shares received in the stock split.

| Part                 |         | <b>Organizational Action</b> (cor   | ntinued)    |                       |                     |             |            |   |
|----------------------|---------|---|-------------|-----------------------|---------------------|-------------|------------|---|
| <b>17</b> Li         | st the  | applicable Internal Revenue Code  |             | ) and subsection(s)   | upon which the tax  | treatment   | is based   | •   |
| Section              |         |   |             |                       |                     |             |            |   |
| Section              |         |   |             |                       |                     |             |            |   |
| Section              | 302(a   | a)  |             |                       |                     |             |            |   |
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|                      |         |   |             |                       |                     |             |            |   |
|                      |         | resulting loss be recognized? ►   |             |                       |                     |             |            |   |
|                      |         | ax basis allocated to the fractiona   |             |                       |                     | ved for the | ose shares | , subject to other  |
| relevan              | t provi | sions of the Internal Revenue Coo   | de regardir | ng loss recognition l | imitations          |             |            |   |
|                      |         |   |             |                       |                     |             |            |   |
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| <b>19</b> Pi         | rovide  | any other information necessary   | to impleme  | ent the adjustment,   | such as the reporta | ble tax ye  | ar ▶ The r | eportable tax year is 2017.                                 |
|                      |         |   |             |                       |                     |             |            |   |
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|                      |         |   |             |                       |                     |             |            |   |
|                      |         | r penalties of perjury, I declare that I h, it is true, correct, and complete. Decl |             |                       |                     |             |            | and to the best of my knowledge and arer has any knowledge. |
| Sign<br>Here         | Signa   | Cory Smith  Cory Smith (Dec 28, 2017)   |             |                       |                     | _ Date ►    | Dec 28,    | 2017  |
|                      | Print ' | your name ► Cory Smith  |             |                       |                     | Title ►     | CFO        |   |
| Paid<br>Prepa        |         | Print/Type preparer's name  |             | Preparer's signature  |                     | Date        |            | Check if self-employed PTIN                                 |
| Preparer<br>Use Only |         | 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



## Form 8937 - Reverse Split Form to File w IRS - CS

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