

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  1ST CAPITAL BANK		<b>2</b> Issuer's employer identification number (EIN)  20-8231967	
<b>3</b> Name of contact for additional information  MICHAEL J. WINIARSKI	<b>4</b> Telephone No. of contact  (831) 264-4000	<b>5</b> Email address of contact  michael.winiarski@1stcapitalbank.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  5 HARRIS COURT, BUILDING N, SUITE 3		<b>7</b> City, town, or post office, state, and Zip code of contact  MONTEREY, CALIFORNIA 93940	
<b>8</b> Date of action  APRIL 11, 2012		<b>9</b> Classification and description  COMMON STOCK	
<b>10</b> CUSIP number  31944C107	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  FISB	<b>13</b> Account number(s)

**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 ▶ **ON APRIL 11, 2012, SHAREHOLDERS OF RECORD AT THE CLOSE OF BUSINESS MARCH 28, 2012 WERE PAID A TWO PERCENT (2%) STOCK DIVIDEND. THE STOCK DISTRIBUTION IS NOT SUBJECT TO UNITED STATES FEDERAL INCOME TAX, AND THEREFORE AFFECTS THE TAX BASIS OF THE SHARES OWNED ON WHICH IT WAS DISTRIBUTED.**

**SOME SHAREHOLDERS WILL RECEIVE CASH IN LIEU OF FRACTIONAL SHARES, WHICH IS TREATED AS A REDEMPTION FOR UNITED STATES FEDERAL INCOME TAX PURPOSES. PLEASE CONTACT YOUR TAX ADVISOR IF YOU HAVE QUESTIONS ABOUT THE TAX IMPLICATIONS OF CASH PAID FOR FRACTIONAL SHARES.**

**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 ▶ **A SHAREHOLDER'S BASIS IN ONE (1) SHARE OF 1ST CAPITAL BANK COMMON STOCK AFTER THE DISTRIBUTION WILL BE 98.039216 PERCENT OF THE BASIS THE SHAREHOLDER HAD IN ONE (1) SHARE OF 1ST CAPITAL BANK COMMON STOCK BEFORE THE DISTRIBUTION.**

**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 ▶ **(100/(100+2)) = 98.039216**

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **DISTRIBUTION OF STOCK IS NOT TAXABLE UNDER CODE SECTION 305(a). BASIS IN STOCK WITH RESPECT TO WHICH THE DISTRIBUTION WAS MADE IS ALLOCATED BETWEEN THE OLD AND NEW SHARES IN PROPORTION TO THE FAIR MARKET VALUES OF EACH ON THE DATE OF THE DISTRIBUTION UNDER CODE SECTION 307(a).**

18 Can any resulting loss be recognized? ► **NO.**

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 ► *Michael J. Winiarski* Date ► *9-30-15*

Print your name ► **MICHAEL J. WINIARSKI** Title ► **CHIEF FINANCIAL OFFICER**

<b>Paid Preparer Use Only</b>	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.	