

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
TOMI ENVIRONMENTAL SOLUTIONS, INC.		59-1947988	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
HAROLD PAUL, GENERAL COUNSEL	310-275-2255	hpaul@tomimist.com	
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	
9454 WILSHIRE BLVD., PH		BEVERLY HILLS, CA 90212	
8 Date of action		9 Classification and description	
SEPTEMBER 10, 2020		1-FOR-8 REVERSE STOCK SPLIT COMMON AND SERIES PREFERRED A SHARES	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
890023203		TOMZ	

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 ▶ The Reverse Stock Split became effective as of 5:00 p.m., Eastern time, on September 10, 2020 (the "Effective Time").
 Following the Effective Time, the Common Stock has the new CUSIP number 890023203. The Common Stock will begin trading on a split-adjusted basis when the market opens on September 15, 2020 and will be listed on the OTCQB® Venture Market under the trading symbol "TOMZD," for 20 business days, and subsequently under the trading symbol "TOMZ."

As a result of the Reverse Stock Split, each holder of the Common Stock will receive one (1) new share of Common Stock for every eight (8) shares of Common Stock that such shareholder held immediately prior to the Effective Time and each holder of the Series A Preferred Stock will receive one (1) new share of Series A Preferred Stock for every eight (8) shares of Series A Preferred Stock that such shareholder held immediately prior to the Effective Time. No fractional shares will be issued as a result of the Reverse Stock Split. Any fractional shares that would have otherwise resulted from the Reverse Stock Split will be rounded up to the next whole number of 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 ▶ Upon the effective time of the reverse stock split, every eight (8) shares of common stock of TOMI Environmental Solutions, Inc. automatically converted into one (1) share of common stock. As a result shareholders must allocate the aggregate tax basis in their shares held immediately prior to the reverse stock split among the shares held immediately after the reverse stock split.

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 answer to Line 15. While the basis "per share" is impacted, the basis of the shareholder's total investment remains unchanged.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
IRC Sections 354, 358, 368, 1001 and 1012.

18 Can any resulting loss be recognized? ▶ Shareholders will generally not recognize gain or loss as a result of the reverse stock split.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
The reportable tax year in which the reverse stock split occurred is 2020.

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 ▶  Date ▶ 9/30/2020

Paid Preparer Use Only	Print your name ▶ NICK JENNINGS	Preparer's signature	Title ▶ CHIEF FINANCIAL OFFICER	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				