

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Core-Mark Holding Company, Inc.		20-1489747	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Investor Relations Department	(650) 589-9445	InvestorRelations@core-mark.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
395 Oyster Point Boulevard, Suite 415		South San Francisco, CA 94080	
<b>8</b> Date of action		<b>9</b> Classification and description	
June 26, 2014		Common Stock	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
218681104	N/A	CORE	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 ▶ On May 20, 2014, the Board of Directors approved a two-for-one stock split of the outstanding Common Stock effected by the payment of a stock dividend on June 26, 2014 to stockholders of record as of the close of business on June 9, 2014. One additional share of Common Stock was issued for each share of Common Stock outstanding as of the record date.

**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 ▶ For U.S. federal income tax purposes, the two-for-one stock split should be a non-taxable transaction to the stockholders. After the stock split, the tax basis of the shares of the Common Stock held by a stockholder prior to the stock split will be divided equally between the original shares and the new shares issued with respect to the original shares held by the stockholder.

**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 ▶ The two-for-one stock split doubled the number of shares of Common Stock owned by each stockholder as of the record date and reduced the basis in each share by 50%.

**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 305(a) and 307(a). Under section 305(a), the stock dividend should not be taxable to the stockholders. Under section (307)(a), each stockholder's basis must be allocated between the original shares of Common Stock and the new shares of Common stock that were distributed as a stock dividend.

18 Can any resulting loss be recognized? ► No loss can be recognized as a result of a stock dividend.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A

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 ► CWan Date ► June 27, 2014

Print your name ► Cyril Wan Title ► Vice President, Tax & Government Affairs

<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.