

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

1 Issuer's name <b>TriMas Corporation</b>		2 Issuer's employer identification number (EIN) <b>38-2687639</b>	
3 Name of contact for additional information <b>Sherry Lauderback</b>	4 Telephone No. of contact <b>248-631-5450</b>	5 Email address of contact <b>sherrylauderback@trimascorp.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>39400 Woodward Avenue, Suite 130</b>		7 City, town, or post office, state, and Zip code of contact <b>Bloomfield Hills, Michigan 48304</b>	
8 Date of action <b>June 30, 2015</b>		9 Classification and description <b>Common Stock Distribution</b>	
10 CUSIP number <b>896215209</b>	11 Serial number(s)	12 Ticker symbol <b>TRS</b>	13 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 ▶ **TriMas Corporation (TriMas) distributed approximately 18.1 million shares of common stock of Horizon Global Corporation (Horizon Global) after the NASDAQ Global Select Market (NASDAQ) market closing on June 30, 2015 to holders of record of TriMas common stock. The record date was 5:00 p.m. Eastern time on June 25, 2015. In the Distribution, TriMas shareholders received two shares of Horizon Global common stock for every five shares of TriMas common stock held. TriMas shareholders also received cash in lieu of any fractional share of Horizon Global. As a result of the distribution, Horizon Global will be an independent, publicly traded company.**

**TriMas CUSIP Number: 896215209 Ticker Symbol: TRS (NASDAQ)**

**Horizon Global CUSIP Number: 44052W104 Ticker Symbol: HZN (NYSE)**

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 ▶ **Pursuant to Section 358 of the Internal Revenue Code, each TriMas stockholder will need to allocate the tax basis in TriMas shares immediately before the distribution between shares of TriMas common stock and the shares of Horizon Global common stock received in the distribution.**

**Based on the high and low price on July 1, 2015 (as described below), 80.76 percent of the pre-distribution tax basis in TriMas shares may be allocated to TriMas common stock and 19.24 percent may be allocated to Horizon Global common stock received in 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 ▶ **For U.S. tax purposes, the allocation of tax basis between shares of TriMas common stock and Horizon Global common stock is based on their relative fair market values (FMV) at the time of the distribution. There are numerous potential ways to determine the FMV of TriMas and Horizon Global common stock. One approach may be to use the adjusted averages of the high and low trading prices of TriMas and Horizon Global common stock on the NASDAQ and NYSE, respectively, on the trading day after the distribution. Such averages were \$24.41 for TriMas and \$14.54 for Horizon Global on July 1, 2015. If this method is used, the pre-distribution tax basis in TriMas shares would be allocated 80.76 percent to TriMas shares and 19.24 percent to Horizon Global. See example below which assumes pre-distribution tax basis of \$25 per share in 100 shares of TriMas common stock.**

	No. of shares	Avg Trading Price on 7/1/2015	Total FMV at 7/1/2015	% of Total FMV at 7/1/2015	Allocated Tax Basis
<b>TRS Common Stock</b>	<b>100</b>	<b>24.41</b>	<b>\$2,441.00</b>	<b>80.76%</b>	<b>\$2,019.00 (80.76% of \$2,500)</b>
<b>HZN Common Stock</b>	<b>40</b>	<b>14.54</b>	<b>\$581.60</b>	<b>19.24%</b>	<b>\$481.00 (19.24% of \$2,500)</b>

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► For U.S. tax purposes, the distribution is a tax free reorganization under Section 368(a)(1)(D). Pre-distribution basis in TriMas shares is allocated between TriMas shares and Horizon Global shares under sections 358(b)(2) and 358(c). Pursuant to Section 355(a), no gain or loss will be recognized by TriMas shareholders as a result of the distribution. Under sections 1001 and 1221, in general, the receipt by TriMas shareholder of cash in lieu of a fractional share of Horizon Global will be treated as if the fractional share had been distributed to the TriMas shareholder in the distribution and then had been disposed of by such shareholder (in a sale or exchange) for the amount of such cash. Under section 1223(1), the holding period of a TriMas shareholder in Horizon Global stock received in the distribution will include the holding period of the pre-distribution TriMas stock with respect to which the distribution of the Horizon Global stock was made.

18 Can any resulting loss be recognized? ► The treatment, described above, of cash received in lieu of a fractional Horizon Global share could result in a loss. In general, such loss can be recognized. Otherwise no gain or loss may be recognized by TriMas shareholder upon their receipt of Horizon Global common stock.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The distribution of Horizon Global common stock occurred in calendar year 2015.

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 ► Terry K Simons Date ► 7/7/15  
 Print your name ► Terry K. Simons Title ► Vice President, Tax

<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.	