

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name WillScot Corporation		2 Issuer's employer identification number (EIN) 82-3430194	
3 Name of contact for additional information Robert Kemmery	4 Telephone No. of contact 410-931-6000	5 Email address of contact robert.kemmery@willscot.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 901 S. Bond Street, Suite 600		7 City, town, or post office, state, and ZIP code of contact Baltimore, MD 21231	
8 Date of action 7/1/2020		9 Classification and description Reorganization pursuant to IRC 368(a) - Common Stock	
10 CUSIP number 971378104	11 Serial number(s)	12 Ticker symbol WSC (common stock)	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 ► On July 1, 2020, a transitory merger subsidiary wholly owned by WILLSCOT CORPORATION (WSC) merged into MOBILE MINI, INC., resulting in the shareholders of MOBILE MINI, INC. surrendering all of the stock of MOBILE MINI, INC. in exchange for the common stock of WILLSCOT CORPORATION, and MOBILE MINI, INC. becoming a wholly owned subsidiary of WILLSCOT CORPORATION. The transaction constituted a tax-free reorganization under 368(a) described in IRC §368(a)(2)(E).

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 ► The Merger will qualify as a "reorganization" within the meaning of Section 368(a) of the U.S. Internal Revenue Code of 1986, as amended (the "Code"); each of the Target, the Merger Sub and the Parent will be a "party to the reorganization" within the meaning of Section 368(b) of the Code; and except with respect to cash received in lieu of fractional share interests in Parent Common Stock, no gain or loss will be recognized by shareholders of the Target who receive shares of Parent Common Stock in exchange for shares of Target Common Stock.

Each share of Mobile Mini common stock has been converted into the right to receive 2.4050 shares of WillScot Class A common stock, less any applicable withholding taxes and, if applicable, cash in lieu of fractional shares.

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 ► As describe above, generally the shareholders aggregate tax basis in pre-merger common stock is intended to equal the aggregate tax basis in the WillScot Class A common stock received.

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 Section 368(a)(1)(A)IRC Section 368(a)(2)(E)IRC Section 354IRC Section 368(b)IRC Section 362(b)IRC Section 361IRC Section 1032**18** Can any resulting loss be recognized? ▶ A loss is not expected to be recognized.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Tax Year ending 12/31/2020**Sign
Here**

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.

Signature ▶

Date ▶ 1/31/2024Print your name ▶ Robert KemmeryTitle ▶ VP, Tax & Assistant Treasurer**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ▶

Phone no.