

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>Planet Fitness, Inc.</b>			2 Issuer's employer identification number (EIN) <b>38-3942097</b>	
3 Name of contact for additional information <b>Brendon Frey</b>		4 Telephone No. of contact <b>1-203-682-8200</b>		5 Email address of contact <b>investor@planetfitness.com</b>
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>26 Fox Run Road</b>			7 City, town, or post office, state, and Zip code of contact <b>Newington, NH 03801</b>	
8 Date of action <b>November 2016 - see below</b>		9 Classification and description <b>Common stock</b>		
10 CUSIP number <b>72703H01</b>	11 Serial number(s)	12 Ticker symbol <b>PLNT</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 ▶ **On December 5, 2016, the Corporation paid a special cash distribution of \$2.78 per share to its Class A common stockholders of record as of November 22, 2016.**

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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 ▶ **Based upon reasonable assumptions, Planet Fitness, Inc. currently estimates that approximately 93.6% of the \$2.78 distribution made (\$2.60/share) constitutes a return on capital under IRS Code 301(c)(2), while 6.4% (\$0.18/share) of the distribution made constitutes a taxable dividend. Generally the portion of the distribution on the common stock that is treated as return on capital should reduce the shareholder's tax basis in the common stock, with any excess treated as capital gains pursuant to IRS Code Section 301(c)(3).**

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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 ▶ **At this time, based upon reasonable assumptions, Planet Fitness, Inc.'s current estimate of its earnings and profit (current and accumulated) support Planet Fitness, Inc.'s disclosure that approximately 93.6% represents a return on capital under IRS Code Section 301(c)(2). The remaining 6.4% of the distribution represents a dividend under Section 301(c)(1).**

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**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
**Sections 301(c), 312, and 316 of the code.**

18 Can any resulting loss be recognized? ▶ **Not applicable**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
**The adjustment to basis should be taken into account in the year of the shareholder during which the cash distribution was received.**

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 ▶

1-18-17

Print your name ▶ **Dorvin Lively**

Title ▶ **Chief Financial Officer**

**Paid Preparer Use Only**

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.	