



**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attachment.](#)

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**18** Can any resulting loss be recognized? ▶ [See attachment.](#)

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attachment.](#)

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**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 ▶ 3/7/2025

Print your name ▶ Dan Weiss Title ▶ EVP & CFO

<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.

**PREMIER FINANCIAL CORP.**  
**EIN: 34-1803915**  
**Attachment to Form 8937**

**Part II**

**Line 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 February 28, 2025, Premier Financial Corp ("Premier") merged with and into WesBanco, Inc. ("WesBanco"), with WesBanco surviving. For U.S. federal income tax purposes, the parties treated the merger as a reorganization described in Internal Revenue Code Section 368(a). Immediately prior to the merger, Premier had outstanding shares of common stock. Pursuant to the merger, each share of Premier common stock was converted into: 0.80 of a share of WesBanco common stock. No fractional shares of WesBanco common stock were issued in the merger, rather WesBanco paid cash in lieu of fractional shares. For purposes of this Form 8937, we are regarding the cash received in place of a fractional share of WesBanco stock as though (1) the fractional share of WesBanco stock was actually received and obtained a basis as computed in the manner described in this form, and then (2) such fractional share of WesBanco stock was redeemed in a sale or exchange transaction under section 302(a) for the cash actually received and taking into account as necessary the basis in the fractional share as computed in the manner described in this form.

*This Form 8937 does not constitute tax advice. Shareholders are urged to consult with their personal tax advisors.*

**Line 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 tax basis in the new WesBanco common stock received (including fractional shares deemed received) pursuant to the merger is equal to the aggregate tax basis in the shares surrendered (excluding any gain recognized from the receipt of cash in lieu of fractional shares). In order to calculate the new per share basis, a U.S. holder of WesBanco stock should divide the result from the preceding sentence by the number of shares of WesBanco stock received in the exchange. The calculation is performed separately for each identifiable block of shares surrendered in the merger.

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**Line 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 calculations are based upon the exchange ratio agreed to in the merger agreement, as described in paragraph 14 above.

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**Line 17. List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.**

Sections 354, 358 and 368.

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**Line 18. Can any resulting loss be recognized?**

Loss may be recognized only to the extent of cash received in lieu of common or fractional shares. No loss may be recognized on the receipt of whole or fractional shares of WesBanco. No loss may be recognized on the receipt of whole or fractional shares of WesBanco. Please consult your tax advisor regarding shares.

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**Line 19. Provide any other information necessary to implement the adjustment, such as the reportable tax year.**

Reportable tax year is 2025.

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