



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Please see attachment

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ Please see attachment

Blank lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Please see attachment

Blank lines for providing other necessary information.

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 ▶ 3/17/2026

Print your name ▶ **Albert Cliffel** Title ▶ **Corporate Tax Director**

<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.			

**Fifth Third Bancorp, as acquiror of Comerica Incorporated**  
**EIN 31-0854434**  
**Attachment to Form 8937**

**Form 8937, Part I, Item 10. CUSIP Number:**

Fifth Third Bancorp – preferred stock NASDAQ: FITBM

Depository Share CUSIP (1/40<sup>th</sup> interest): 316773837

Preferred Share CUSIP (\$1,000 liquidation preference): 316773845

Comerica Incorporated – preferred stock NYSE: CMA/PB

Depository Share CUSIP (1/40<sup>th</sup> interest): 200340701

Preferred Share CUSIP (\$1,000 liquidation preference): 200340602

**Form 8937, Part I, Item 12. Ticker Symbol:**

FITBM (NASDAQ) and CMA/PB (NYSE)

**Form 8937, Part II, Item 14. Description of the Organizational Action:**

On February 1, 2026, pursuant to the Agreement and Plan of Merger dated October 5, 2025, Comerica Incorporated (“Comerica”) merged with and into Fifth Third Financial Corporation, a wholly owned subsidiary of Fifth Third Bancorp (“Fifth Third”), with the surviving entity continuing as a subsidiary of Fifth Third (the “Merger”)

As a result of the Merger, each outstanding share of Comerica’s 6.875% Fixed-Rate Reset Non-Cumulative Perpetual Preferred Stock, Series B (the “Comerica preferred stock”) was automatically converted into one share of a newly created series of Fifth Third preferred stock—the Fifth Third 6.875% Fixed-Rate Reset Non-Cumulative Perpetual Preferred Stock, Series M, with no par value.

Each outstanding Comerica depository share, representing a 1/40<sup>th</sup> interest in a share of Comerica preferred stock, was automatically converted into a new Fifth Third depository share, each representing a 1/40<sup>th</sup> interest in a share of Fifth Third Series M preferred stock.

Based on the number of Comerica Series B preferred shares outstanding at the effective time of the Merger, Fifth Third issued 400,000 shares of Series M preferred stock, represented by 16,000,000 depository shares.

**Form 8937, Part II, Items 15 & 16. Quantitative Effect and Calculation of the Change in Basis:**

The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders.

The Merger was intended to qualify as a "reorganization" within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Thus, beneficial owners of Comerica preferred stock who receive solely new Fifth Third preferred stock in the merger will not recognize any gain or loss for U.S. federal income purposes.

The tax consequences to a U.S. holder of Comerica preferred stock will be as follows:

- no gain or loss will be recognized;
- the aggregate basis of the new Fifth Third preferred stock will be the same as the aggregate basis of the Comerica preferred stock for which it is exchanged; and
- the holding period of new Fifth Third preferred stock received in the merger will be the same as the holding period of the Comerica preferred stock for which it was exchanged.

If a shareholder held multiple tax lots of Comerica preferred stock, basis and holding period must be determined on a block-by-block basis, with each block carrying its respective basis into the new Fifth Third preferred shares.

No fractional-share issues apply because the conversion was strictly 1-for-1 at both the preferred-share level and the depositary-share level.

You also are urged to read the Registration Statement that Fifth Third filed with the Securities and Exchange Commission on November 25, 2025, specifically the section under the heading "Material United States Federal Income Tax Consequences of the Merger" (available at: <https://www.sec.gov/Archives/edgar/data/35527/000119312525297171/d942117d424b3.htm>).

**Form 8937, Part II, Items 17 & 18. List of Applicable Internal Revenue Code Sections and Subsections:**

The Merger was intended to qualify as a "reorganization" within the meaning of Section 368(a) of the Code. Thus, beneficial owners of Comerica preferred stock who receive solely new Fifth Third preferred stock in the merger will not recognize any gain or loss for U.S. federal income tax purposes.

**Form 8937, Part II, Item 19. Other Information:**

Each share of Comerica preferred stock issued and outstanding immediately prior to the effective time of the merger will automatically be converted into the right to receive a share of the new Fifth Third preferred stock. The new Fifth Third preferred stock will have substantially the same terms as Comerica preferred stock, and in any event the powers, preferences and special rights of the new Fifth Third preferred stock will not be materially less favorable to the holders of shares of Comerica preferred stock than the powers, preferences and special rights of the Comerica preferred stock, taken as a whole.