Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)
F.N.B. CORPORATION		25-1255406
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Shareholder Services Coordinator	412-385-4773	shareholderservices@fnb-corp.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact
One North Shore Center, 12 Federal Street		Pittsburgh, PA 15212
8 Date of action	9 Classification and description	
December 9, 2022	See attachment	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
302520101		FNB	

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 ▶ See attachment

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 ▶ See attachment

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 ▶ See attachment