

**Report of Organizational Actions  
Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name <b>M&amp;T Bank Corporation</b>		<b>2</b> Issuer's employer identification number (EIN) <b>16-0968385</b>	
<b>3</b> Name of contact for additional information <b>Jessica A. Theal, VP&amp;Shareholder Relations</b>	<b>4</b> Telephone No. of contact <b>(716)842-5138</b>	<b>5</b> Email address of contact <b>ir@mtb.com</b>	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact <b>One M&amp;T Plaza</b>		<b>7</b> City, town, or post office, state, and ZIP code of contact <b>Buffalo, New York, 14203</b>	
<b>8</b> Date of action <b>April 1, 2022</b>	<b>9</b> Classification and description <b>Reorganization pursuant to IRC 368(a)</b>		
<b>10</b> CUSIP number <b>See Attachment</b>	<b>11</b> Serial number(s) <b>N/A</b>	<b>12</b> Ticker symbol <b>MTB and PBCTP</b>	<b>13</b> Account number(s) <b>N/A</b>

**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.

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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 ▶ See Attachment

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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 ▶ See Attachment

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