

Part II Organizational Action (continued)

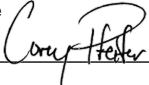
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See Attachment

18 Can any resulting loss be recognized? ▶ See Attachment

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Attachment

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 ▶ _____

Paid Preparer Use Only	Print your name ▶ Roy Halyama		Title ▶ Chief Financial Officer	
	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Corey Pfeifer		5/26/2026	PTIN P01319923
	Firm's name ▶ Crowe LLP	Firm's address ▶ 600 S. Tryon Street, 18th Floor Charlotte, NC 28202		Firm's EIN ▶ 35-0921680
				Phone no. (704) 593-4110

Burke & Herbert Financial Services Corp.
92-0289417
Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

CONSULT YOUR TAX ADVISOR

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the "Code"), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects on the tax basis of Burke & Herbert Financial Services Corp. ("B&H") common stock received in exchange for LINKBANCORP, Inc. ("LNKB") common stock as a result of the merger of LNKB with and into B&H. 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 shareholders. B&H does not provide tax advice to its shareholders. The tax treatment described below may not apply to all former shareholders of LNKB. You are urged to consult your own tax advisor regarding the particular consequences of the merger to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

Form 8937 Part I, Box 9

The securities subject to reporting include all shares of Burke & Herbert Financial Services Corp. ("B&H") common stock issued in exchange for the outstanding common stock of LINKBANCORP, Inc. ("LNKB") as a result of the merger of LNKB with and into B&H.

Form 8937 Part II, Box 14

On May 1, 2026 ("Effective Date"), pursuant to the Agreement and Plan of Merger dated December 18, 2025 (the "Merger Agreement"), by and between B&H and LNKB, LNKB merged with and into B&H, with B&H being the surviving entity (the "Merger"). Immediately following the Merger, LINKBANK, the banking subsidiary of LNKB, merged with and into Burke & Herbert Bank & Trust Company, the banking subsidiary of B&H, with Burke & Herbert Bank & Trust Company as the surviving bank.

As a result of the Merger, each share of LNKB common stock, par value \$0.01 per share, issued and outstanding immediately prior to the Effective Date was converted into the right to receive 0.1350 shares of B&H common stock, par value \$0.50 per share.

No fractional shares of B&H common stock were issued in connection with the Merger, and LNKB shareholders were entitled to receive cash in lieu of such fractional shares.

Form 8937 Part II, Box 15

The Merger qualifies as a tax-free reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code").

The receipt by any LNKB shareholder of B&H common stock in exchange for LNKB common stock in the Merger affects such shareholder's tax basis. Generally, the aggregate tax basis of B&H common stock received by any LNKB shareholder that exchanges its shares of LNKB common stock for the Merger consideration will be equal to the aggregate adjusted tax basis of the shares of LNKB common stock surrendered, decreased by the amount of any cash received in the exchange (excluding any cash received in lieu of a fractional share of B&H common stock), and increased by the amount of gain (excluding any gain or loss resulting from the deemed receipt and redemption of fractional shares), if any, recognized by the LNKB shareholder on the exchange.

LNKB shareholders who receive cash in lieu of a fractional share of B&H common stock are, for purposes of determining the taxability of that cash, deemed to have received a fractional share in the exchange and then as having sold the fractional share for cash. These LNKB shareholders will generally recognize a taxable gain or loss equal to the difference between the tax basis of the LNKB common shares deemed to have been exchanged for the fractional shares and the amount of cash received.

The holding period of any shares of B&H common stock received by LNKB shareholders in the Merger generally will include the holding period of shares of LNKB common stock exchanged for such B&H common stock.

Form 8937 Part II, Box 16

Refer to the description of the basis calculation in Part II, Box 15 above. The May 1, 2026, 5-day average price of a single share of B&H common stock on NASDAQ was \$64.35, which was used as fair market value of the transaction.

Form 8937 Part II, Box 17

The Merger qualifies as a tax-free reorganization within the meaning of Section 368(a) of the Code. Other relevant Code sections include 354, 356, 358, 368, 1001, 1221 and 1223.

Form 8937 Part II, Box 18

No loss can be recognized upon the exchange of LNKB common stock for B&H common stock. If a taxable loss is calculated on the deemed sale of a fractional share of B&H common stock deemed to have been received in the exchange, this loss can be recognized.

Form 8937 Part II, Box 19

The Merger was completed on May 1, 2026. Consequently, the reportable tax year of the LNKB shareholders for reporting the tax effect of the share exchange and cash receipt is the tax year that includes the May 1, 2026, Merger date. This is the 2026 calendar year for those shareholders who report taxable income based on a calendar year.