



**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.

Blank lines for listing Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attachment.

Blank lines for providing information regarding resulting loss recognition.

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

Blank lines for providing other information necessary to implement the adjustment.

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 ▶ *Domenic A. Macioce III*

Date ▶ *9/28/20*

Print your name ▶ Domenic A. Macioce III

Title ▶ Senior Vice President, Tax

**Paid Preparer Use Only**

|                            |                      |      |   |      |
|----------------------------|----------------------|------|---|------|
| 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.                                       |      |

**\*\*\*\*\*AMENDED\*\*\*\*\***

**WESCO International, Inc.**  
EIN: 25-1723342  
Attachment to Form 8937

**EXPLANATION OF AMENDMENT**

On Form 8937, Part II, Box 15, as originally filed, the Issuer stated that the fair market value of the Preferred Stock Consideration was \$26.55. On Form 8937, Part II, Box 15, as amended, the Issuer has revised the Preferred Stock Consideration to be \$16.88. No other information on the Form 8937 as originally filed was affected by this amendment.

**\*\*\*\*\*AMENDED\*\*\*\*\***

**WESCO International, Inc.**  
EIN: 25-1723342  
Attachment to Form 8937

Form 8937, Part I, Boxes 10 & 12:

CUSIP & Ticker symbol –

- Common shares:
  - CUSIP: 95082P105
  - Ticker: WCC (NYSE)
- Preferred shares:
  - CUSIP: 95082P303
  - Ticker: WCC PR A (NYSE)

Form 8937, Part II, Box 14:

On June 22, 2020, Warrior Merger Sub, Inc. ("Merger Sub"), an indirect wholly owned subsidiary of WESCO International, Inc. ("WESCO") merged with and into Anixter International Inc. (EIN: 94-1658138) ("Anixter," and such merger, the "Merger"). Subject to the terms and conditions of the Agreement and Plan of Merger by and among WESCO, Merger Sub and Anixter, in the Merger, each holder of Anixter common stock received the right to receive (a) 0.2397 of a share of WESCO common stock (the "Common Stock Consideration"), (b) 0.6356 of a depository share representing a 1/1000th interest in a share of fixed-rate reset cumulative perpetual preferred stock of WESCO (the "Preferred Stock Consideration") and (c) \$72.82 in cash (together with the Common Stock Consideration and the Preferred Stock Consideration, the "Merger Consideration") for each share of Anixter common stock held as of the effective time of the Merger.

Form 8937, Part II, Box 15:

The tax basis for U.S. federal income tax purposes of each of the Common Stock Consideration and the Preferred Stock Consideration will be equal to its fair market value. However, U.S. federal income tax laws do not define fair market value. We have instructed our exchange agent to report that the fair market value of the Common Stock Consideration is \$9.22 (based on the ten-day volume-weighted average price of WESCO common stock) and that the fair market value of the Preferred Stock Consideration is \$16.88 (based on the average of the high and low trading prices of the preferred stock on June 22, 2020). These values are not binding on the Internal Revenue Service or any court, and persons who received Common Stock Consideration and Preferred Stock Consideration should consult their own tax advisors as to the proper calculation of fair market value for U.S. federal income tax purposes.

Form 8937, Part II, Box 16:

See Box 15 above.

**\*\*\*\*\*AMENDED\*\*\*\*\***

Form 8937, Part II, Box 17:

Sections 1001, 1012, 1221 and 1223.

Form 8937, Part II, Box 18:

Loss generally may be recognized to the extent a taxpayer's adjusted basis in the Anixter common stock exchanged in the Merger exceeds the fair market value of the Merger Consideration. The deductibility of losses is subject to limitations.

Form 8937, Part II, Box 19:

The Merger occurred on June 22, 2020. In the case of stockholders who are calendar year taxpayers, the reportable tax year is 2020.

This information is being provided pursuant to the requirements of Section 6045B of the Code and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations related to the effects of the Merger. It does not constitute tax advice and does not purport to be complete or describe the tax consequences that may apply to particular persons or categories of persons. Holders of WESCO common and preferred stock are encouraged to consult their tax advisors regarding the particular consequences of the Merger to them (including the applicability and effect of all federal, state, local and non-U.S. laws) and should read the registration statement of WESCO filed with the Securities Exchange Commission on Form S-4 on February 7, 2020 (including the proxy statement/prospectus contained therein, and as amended or supplemented through the date hereof, the "Registration Statement"), noting the discussion under the heading "Material U.S. Federal Income Tax Consequences of the Merger." The information provided here remains subject to the Registration Statement in all respects. The Registration Statement may be accessed at [www.sec.gov](http://www.sec.gov).

None of the statements on this Form 8937 is intended to be tax advice, which should be obtained from your tax advisor.