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 BOK Financial Corporation		2 Issuer's employer identification number (EIN) 73-1373454
3 Name of contact for additional information Katy Hall	4 Telephone No. of contact 918-588-6502	5 Email address of contact Katy.Hall@bokf.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact P.O Box 2300		7 City, town, or post office, state, and ZIP code of contact Tulsa, OK 74192
8 Date of action October 1, 2018	9 Classification and description Common stock and cash issued in exchange of CoBiz stock	

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
	N/A	BOKF	N/A

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 ▶ Please see attached statement.

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 ▶ Please see attached statement.

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 ▶ Please see attached statement.

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 attached statement.

18 Can any resulting loss be recognized? ▶ **Please see attached statement.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **Please see attached statement.**

Sign Here

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.

Signature ▶ Shelly Cleveland Date ▶ 10/25/18

Print your name ▶ Shelly Cleveland Title ▶ SVP, Tax Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054