Form 8937
(December 2011)
Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

Þ	See	separate	instructions.	

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Part Reporting	Issuer				
1 Issuer's name				2 issuer's employer is	ientification number (EIN)
HORIZON BANCORP					562417
3 Name of contact for ad	ditional information	4 Telephon	e No. of contact	5 Email address of cont	act
Dona Lucker 6 Number and street (or F	O hov if mail is not	delivered to a	(219) 874- 9272	dlucker@horizonbank.c	
o number and break for r			aest doness) of contact	7 City, town, or post office	, state, and Zip code of contact
515 FRANKLIN STREET					18 40900
8 Date of action		9 Class	fication and description	MICHIGAN CITY, INDIAN	14 40300
		-			
July 18, 2016		SEE ATT	ACHMENT		
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)	
		-			
440407104			HBNC		
				ee back of form for additional	
		pplicable, the	date of the action or the da	ate against which shareholders' or	wnership is measured for
the action SEE AT	TACHMENT			····	
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15 Describe the quantitat	his offect of the orași	nizational acti	on on the basis of the secu	rity in the hands of a U.S. taxpays	nan triamtina na za te
share or as a percenta					a as an asjosinon per
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16 Describe the calculation	on of the change in ba	asis and the d	ata that supports the calcu	lation, such as the market values	of securities and the
valuation dates > SEE	ATTACHMENT				
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		. <u> </u>			
					Form 8937 (12-2011)
For Paperwork Reduction	Act Notice, see the	separate insi	ructions.	Cat. No. 37752P	rom 0301 (12•2011)

Part II	rganizational Action (continued)
17 List the a	n Reable Internal Devenue Code contents) and extended on an which the two tenders of the tenders
	pplicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based >
IKC SECTION:	302, 318, 354, 356, 358, 361, 368, 1001, 1032, and 1223
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18 Can any r	sulling loss be recognized? <u>No loss can be recognized in connection with the exchange of LaPorte common stock</u>
	prizon common stock and cash, but if a taxable loss is calculated on the deemed sale of a fractional share of Horizon
common stock	deemed to have been received in the exchange, this loss can be recognized.
	y other information necessary to implement the adjustment, such as the reportable tax year ► <u>The transaction was consum</u> Consensuently, the reportable tax year for reporting the tax effects of the share exchange is the tax wear that include
on July 18, 201	Consequently, the reportable tax year for reporting the tax effects of the share exchange is the tax year that include
on July 18, 201	
on July 18, 201 July 18, 2016. T	Consequently, the reportable tax year for reporting the tax effects of the share exchange is the tax year that include
on July 18, 201 July 18, 2016. T Shareholders s return reporting	Consequently, the reportable tax year for reporting the tax effects of the share exchange is the tax year that include this is the 2016 tax year for those shareholders who report taxable income on the basis of a calendar year. Hould consult their own tax advisors as to the specific tax consequences to them resulting from the merger, including requirements. This information is not tax advice and is not intended or written to be used, and cannot be used, by a
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	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	Signa	tures That E			Date 7	128/16	
	Print	our name ► Mark E. Secor				nancial Officer	•
Paid		Print/Type preparer's name	Preparer's signature		Date 7-28-10	CUECK [A] L	PTIN
Prepa	ror	Randal J. Kaltenmark	Kandalst.	atthe	1-28-16	self-employed	p01473312
Use C		Firm's name > Barnas & Thornburg L	Р	,		Firm's EIN 🕨	35-0900596
036.0	un a	Firm's address > 11 S. Meridian St., Indi	anapolis, IN 46204			Phone no.	(317) 236-1313
Send Fo	rm 89	37 (including accompanying statements) to	: Department of the Tr	asury, Internal Rev	enue Service, O	gden, UT 84201	-0054

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HORIZON BANCORP

35-1562417

ATTACHMENT TO FORM 8937

REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

FORM 8937: PART I, BOX 9:

Horizon Bancorp ("Horizon") common stock issued in exchange for LaPorte Bancorp, Inc. ("LPB") common stock.

FORM 8937: PART II, BOX 14:

The reportable organizational action involves the merger of LPB with and into Horizon on July 18, 2016.

FORM 8937: PART II, BOX 15:

Each LPB shareholder that received shares of Horizon common stock and cash in the exchange is required to determine the tax basis of the shares of Horizon common stock so received by performing the following calculations separately for each identifiable block of LPB common stock surrendered in the exchange for Horizon common stock having a common tax basis:

- Begin with the aggregate tax basis of the LPB common stock surrendered in the exchange;
- <u>Add</u> the amount of recognized taxable gain, if any, (excluding any gain or loss resulting from the deemed receipt and sale of fractional shares described below);
- <u>Add</u> the amount of recognized tax loss that was disallowed in connection with the exchange, if any, (excluding any gain or loss resulting from the deemed receipt and sale of fractional shares described below);
- <u>Subtract</u> the total amount of cash received (excluding any cash received in lieu of fractional shares described below); and
- <u>Subtract</u> the tax basis in any fractional shares of Horizon common stock that was deemed to have been received in the exchange and immediately sold.

The resulting figure represents the aggregate tax basis of the shares of Horizon common stock received in the exchange for that identifiable block of LPB common stock transferred. The tax basis of each individual share of Horizon common stock within this identifiable block is determined by dividing this aggregate tax basis by the number of shares of Horizon common stock that comprise this identifiable block.

FORM 8937 PART II, BOX 16:

Refer to the description of the basis calculation in Part II, Box 15 above. Pursuant to the terms of the Agreement and Plan of Merger dated March 10, 2016, each LPB shareholder receiving cash in the merger received \$17.50 for each share of LPB stock which was exchanged for cash, and each LPB shareholder receiving Horizon common stock in the merger received 0.629 shares of Horizon common stock for each share of LPB common stock which was exchanged for Horizon common stock. The July 15, 2016, closing price of a single share of Horizon common stock on the NASDAQ Global Select Market was \$26.31. To the extent that the merger, resulted in the issuance of a fractional share of Horizon common stock to a LPB shareholder, a cash payment equal to the market value equivalent of such fractional share was paid in lieu of issuing a fractional share of Horizon common stock. The Horizon common stock price used to determine the fractional share consideration was the average of the daily closing sales prices of a share of Horizon's common stock, rounded to the nearest cent, during the fifteen (15) consecutive trading days immediately preceding July 14, 2016, or \$25.16.

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