

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 2.02 Results of Operations and Financial Condition.

On January 12, 2018, Wilson Bank Holding Company (the “Company”) mailed a letter to its shareholders describing, among other things, the Company’s earnings for the twelve months of 2017. The letter is furnished herewith as Exhibit 99.1.

The letter contains non-GAAP net income for the year ended December 31, 2017, excluding the impact of the write down of the Company’s deferred tax assets in fiscal 2017 as a result of the passage of the Tax Cuts and Jobs Act, which, among other items, reduces the corporate federal income tax rate to 21% from 35% effective January 1, 2018. The presentation of this non-GAAP financial information is not intended to be considered in isolation or as a substitute for any measure prepared in accordance with GAAP. Because the non-GAAP financial measure presented in the letter is not a measurement determined in accordance with GAAP and is susceptible to varying calculations, this non-GAAP financial measure, as presented, may not be comparable to other similarly titled measures presented by other companies.

The Company believes that this non-GAAP financial measure facilitates making period-to-period comparisons and is a meaningful indication of its operating performance. The Company’s management utilizes this non-GAAP financial information to compare the Company’s operating performance for 2017 versus 2016 and to internally prepared projections.

Item 7.01 Regulation FD Disclosure.

The information set out in Item 2.02 is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

99.1 Letter to shareholders mailed January 12, 2018.

EXHIBIT INDEX

Exhibit No.	Description
99.1	Letter to shareholders mailed January 12, 2018.