

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name RENASANT CORPORATION		2 Issuer's employer identification number (EIN) 64-0676974	
3 Name of contact for additional information KEVIN CHAPMAN	4 Telephone No. of contact	5 Email address of contact KCHAPMAN@RENASANT.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact P.O. BOX 709		7 City, town, or post office, state, and ZIP code of contact TUPELO, MS 38802	
8 Date of action SEPTEMBER 1, 2018		9 Classification and description COMMON STOCK	
10 CUSIP number	11 Serial number(s) N/A	12 Ticker symbol RNST	13 Account number(s) 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 ▶ SEE ATTACHMENT

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 ▶ SEE ATTACHMENT

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 ▶ SEE ATTACHMENT

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 ▶ *Stuart Johnson* Date ▶ 12/2/18

Print your name ▶ STUART JOHNSON Title ▶ EXE VICE PRESIDENT

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	ROBERT PARKER, CPA	<u><i>R.P.</i></u>	2018.10.11 12:01:34 -05'00'		P00868782
	Firm's name ▶ CROWE LLP	Firm's address ▶ 720 COOL SPRINGS BOULEVARD, SUITE 600, FRANKLIN, TN 37067		Firm's EIN ▶ 35-0921680	Phone no. 615-360-5500

Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities
Renasant Corporation
FEIN: 64-0676974

Part II, Line 14

Renasant Corporation ("Renasant") acquired Brand Group Holdings, Inc. ("Brand") through a merger transaction and Brand simultaneously merged into Renasant effective September 1, 2018.

Part II, Line 15

Pursuant to the agreement and plan of merger, each share of Brand common stock was exchanged for 31.72 shares of Renasant common stock and \$74.57 in cash, plus cash in lieu of fractional shares.

Renasant believes that the merger will qualify as a tax-free reorganization under Section 368 of the Internal Revenue Code. Brand shareholders who received cash and shares of Renasant common stock as a result of the merger generally will recognize gain (but not loss) in an amount equal to the lesser of: (i) the amount by which the sum of the fair market value of Renasant common stock and cash received by the Brand shareholder exceeds shareholder's adjusted tax basis in the Brand shares and (ii) the amount of cash received by the shareholder (including cash received in lieu of a fractional share). Each Brand shareholder's aggregate basis in shares of Renasant common stock received as a result of the merger will be the same as the aggregate basis in the shares of Brand common stock surrendered in the merger, decreased by the amount of cash received and increased by the amount of gain recognized in the transaction.

The aggregate basis of Renasant common stock received as a result of the merger, once computed, must be allocated to shares of Renasant common stock, generally in proportion to the fair market value of the shares of stock received.

Part II, Line 16

Renasant believes that a reasonable method to determine the fair market value of Renasant common stock issued in the merger is the closing sales price of the shares on August 31, 2018, or \$46.69 per share. Shareholders should consult their own tax advisors regarding the tax consequences of the merger, including the calculation of gain and tax basis.

Part II, Line 17

Tax treatment of the merger is based on the following Internal Revenue Code (IRC) sections and subsections as more fully discussed below: 368(A), 354, 356, 358, and 1221.

Part II, Line 18

Generally, no loss can be recognized in respect of the merger, except that loss may be recognized in respect of fractional shares exchanged for cash. The deductibility of capital losses is subject to limitation. Shareholders should consult their tax advisors to determine the computation and deduction of any loss.

Part II, Line 19

The reportable tax year of the adjustment to the basis of the securities as a result of the organizational action is the shareholder's tax year that includes September 1, 2018.