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

### Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting	Issuer		<u> </u>	<u> </u>
1 Issuer's name		2 Issuer's employer identification number (EIN)		
RENASANT CORPORA	rτ∩N			64-0676974
			e No. of contact	5 Email address of contact
KEVIN CHAPMAN		KCHAPMAN@RENASANT.COM		
6 Number and street (or I	P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact		
P.O. BOX 709				TUPELO, MS 38802
8 Date of action		9 Class	sification and description	
JULY 1, 2017		СОММО	N STOCK	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
	N/A		RNST	N/A
Part II Organizati		ch additional		See back of form for additional questions.
				date against which shareholders' ownership is measured for
the action ► SEE		арриоавіо, шіс	date of the detion of the	date against which charonication of which the model for the
<u> </u>				
15 Describe the quantita share or as a percent				curity in the hands of a U.S. taxpayer as an adjustment per
16 Describe the calculate valuation dates ► SE		pasis and the	data that supports the cal	culation, such as the market values of securities and the

Par		Organizational Action (continued)			
17	List th	e applicable Internal Revenue Code section(	(s) and subsection(s) upon which the tax tre	atment is based >	SEE ATTACHMENT
18	Can a	any resulting loss be recognized? ► SEE A	\тт∆ <i>С</i> нмғ\лт		
.0	Oane	Try resulting loss be recognized:	41 IACIIIIIIII		
19	Provid	de any other information necessary to implem	nent the adjustment, such as the reportable	tax year ► SEE .	ATTACHMENT
		der penalties of perjury, I declare that I have exar ief, it is true, correct, and complete. Declaration of			
Cian		ici, it is true, correct, and complete. Decidration of	preparer (other than omeer) is based on all linear	nation of which propar	or ridd diffy knowledge.
Sign Here	.				
11010	Sig	gnature ►		Date ►	
				Title >	
		nt your name ► Print/Type preparer's name	Preparer's signature	Title ► Date	Observ D # PTIN
Paid		DODEDE DADKED CDA	_		Check if if P00868782
Prep			ı LP		Firm's EIN ► 35-0921680
Use	Uni	у	OULEVARD, SUITE 600, FRANKLIN, T		Phone no. 615-360-5500
Send	Form	8937 (including accompanying statements) to			

## 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 Metropolitan BancGroup, Inc. ("Metropolitan") through a merger transaction and Metropolitan simultaneously merged into Renasant effective July 1, 2017.

#### Part II, Line 15

Pursuant to the agreement and plan of merger, each share of Metropolitan common stock was exchanged for 0.6066 shares of Renasant common stock, plus cash in lieu of fractional shares.

The merger qualified as a tax-free reorganization under Section 368 of the Internal Revenue Code. As such, the federal income tax consequences to former Metropolitan shareholders are determined under Code Sections 354, 356, 358, and 1221. Metropolitan shareholders who received shares of Renasant common stock should not recognize any gain or loss, except with respect to the cash they may have received in lieu of a fractional share. Each Metropolitan shareholder's total tax basis in Renasant common stock will be the same as such shareholder's total tax basis in the Metropolitan common stock surrendered in the merger transaction, less any cash received plus any gain recognized.

#### Part II, Line 16

The acquisition of Metropolitan by Renasant on July 1, 2017 qualified as a tax-free reorganization within the meaning of Section 368(A) of the Internal Revenue Code. Therefore, the federal income tax consequences of the Metropolitan shareholders are determined under Code Sections 354, 356, 358, and 1221.

Where the consideration provided in the agreement and Plan of Merger is limited solely to Renasant stock, no gain or loss should be recognized by the Metropolitan shareholders related to the merger transaction.

Former Metropolitan shareholders will maintain their historical aggregate tax basis in their newly issued Renasant shares. For share by share basis, shareholders should consult their tax advisors. Metropolitan shareholders who received cash in lieu of whole or fractional shares of Renasant common stock will be treated as having received whole or fractional shares in the merger and then as having exchanged the shares for cash. These holders will generally recognize gain or loss equal to the difference between the tax basis allocable to the whole or fractional shares and the amount of cash received.

#### 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

Metropolitan shareholders who receive cash in lieu of fractional shares of Renasant common stock will be treated as having received the fractional shares in the merger and then as having exchanged the fractional shares for cash. These holders will generally recognize gain or loss equal to the difference between the tax basis allocable to the fractional shares and the amount of cash received. The deductibility of capital losses is subject to limitation. Shareholders should consult their tax advisor for individual tax impact.

#### 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 July 1, 2017.