# 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			
1 Issuer's name		2 Issuer's employer identification number (EIN)		
S&T Bancorp, Inc.		25-1434426		
3 Name of contact for add	ditional information	5 Email address of contact		
Timothy P. McKee, VP Sr I			(724) 465-4457	Tim.McKee@stbank.net
6 Number and street (or F	P.O. box if mail is not o	delivered to	street address) of contact	7 City, town, or post office, state, and Zip code of contact
800 Philadelphia Street			sification and description	Indiana, PA 15701
8 Date of action				
August 13, 2012 10 CUSIP number	44 Coviel number/s	see attac		La
to Cosie number	11 Serial number(s	)	12 Ticker symbol	13 Account number(s)
702050101	BI/A			
783859101 Part II Organization	N/A Onal Action Attacl	h additional	stba  I statements if needed 5	N/A See back of form for additional questions.
				date against which shareholders' ownership is measured for
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15 Describe the quantitat share or as a percenta	tive effect of the organ age of old basis ► <u>sec</u>	nizational act e attachmen	ion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment per
			,	
16 Describe the calculation valuation dates ▶ see		asis and the o	data that supports the calc	culation, such as the market values of securities and the
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Pa	rt II	Organizatio	onal Action (conti	nued)				
17	List th	ne applicable Inte	ernal Revenue Code s	section(s) and subsection(s) upon v	which the tay treatment is bessel to			
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18	Can a	nv resulting loss	be recognized? ► s	aa attachmant				
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19	Provid	e any other infor	mation necessary to	implement the adjustment, such a	the reportable toy year >			
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			-					
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#### S&T Bancorp, Inc.

#### **ATTACHMENT TO FORM 8937**

# REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

# Form 8937 Part I, Box 9:

The securities subject to reporting include all shares of S&T Bancorp, Inc. ("S&T") common stock issued in exchange for the outstanding common stock of Gateway Bank of Pennsylvania ("Gateway") as a result of the merger of Gateway with and into S&T on August 13, 2012.

#### Form 8937 Part II, Box 14:

On August 13, 2012, S&T completed its acquisition of Gateway through the merger of Gateway with and into Gateway Interim Bank, a wholly owned subsidiary of S&T (the "Merger").

As a result of the Merger, Gateway shareholders exchanged their common stock into a right to receive \$3.08 in cash and 0.4657 shares of S&T common stock for each share of Gateway Stock tendered.

## Form 8937 Part II, Box 15 & 16:

S&T believes that the Merger qualifies as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code. As a result, the tax basis of the shares of S&T Stock received by a Gateway Shareholder will be the same as the basis of the shares of Gateway Stock surrendered in exchange for the shares of S&T Stock, plus any gain recognized by such shareholder in the Merger, and minus any cash received by the shareholder in the Merger.

Gateway shareholders who receive cash in lieu of a fractional share of S&T common stock are, for purposes of determining the taxability of that cash, deemed to have received the fractional share in the exchange and then as having sold the fractional share for cash. These Gateway shareholders will generally recognize a taxable gain or loss equal to the difference between the tax basis of the Gateway common shares deemed to have been exchanged for the fractional share and the amount of cash received.

#### Form 8937 Part II Box 17:

S&T believes that its acquisition of Gateway pursuant to the Merger effected on August 13, 2012 qualifies as reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"). Consequently, the federal income tax consequences to the Gateway Shareholders are determined under Code Sections 354, 356, 358 and 1221.

#### Form 8937 Part II Box 18:

In general, each Gateway Shareholder who received S&T common stock and cash for all of his or her Gateway Stock cannot recognize any loss. The tax basis of the shares of S&T Stock received by a Gateway Shareholder will be the same as the basis of the shares of Gateway Stock surrendered in exchange for the shares of S&T Stock, plus any gain recognized by such shareholder in the Merger, and minus any cash received by the shareholder in the Merger.

## Form 8937 Part II Box 19:

In general, any adjustment to the tax basis that causes gain or loss recognized by the Gateway Shareholder as a result of the completion of the Merger should be reported for the taxable year which includes August 13,,

2012 (e.g., a calendar year shareholder would report the transaction on his or her federal income tax return filed for the 2012 calendar year.

No legal opinion from U.S. legal counsel or ruling from the Internal Revenue Service (the "IRS") has been requested, or will be obtained, regarding the U.S. federal income tax consequences of the Merger described in this report. This report is not binding on the IRS and the IRS and the U.S. courts could disagree with one or more of the positions described above.

The above information does not constitute tax advice. It does not address the tax consequences that may apply to any particular shareholder, and each shareholder is urged to consult his or her own tax advisor regarding the tax consequences of the Merger.