# 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   Reporting Is	suer		***		
1 Issuer's name		2 Issuer's employer identification number (EIN)			
S&T BANCORP, INC.		25-1434426			
3 Name of contact for addi	tional information	4 Telephor	ne No. of contact	5 Email address of contact	
Timothy P. McKee		800-325-2265		Tim.McKee@stbank.net	
6 Number and street (or P.	O. box if mail is not	7 City, town, or post office, state, and Zip code of contact			
800 Philadelphia Street		Indiana, PA 15701			
8 Date of action		9 Clas	sification and description		
March 4, 2015		IREFER	TO ATTACHMENT TO FO	NPM 89371	
10 CUSIP number 11 Serial number(s) 12 Ticker symbol			13 Account number(s)		
		,		,	
783859101	83859101 NA		STBA	NA	
Part II Organization			See back of form for additional questions.		
14 Describe the organization	onal action and, if a	pplicable, the	e date of the action or the	date against which shareholders' ownership is measured for	
the action ► [REFER]	TO ATTACHMENT	TO FORM 8	937]	·	
		······			
15 Describe the quantitative share or as a percentage	re effect of the orga ge of old basis ► [R	inizational act	tion on the basis of the sec	eurity in the hands of a U.S. taxpayer as an adjustment per	
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16 Describe the calculation valuation dates ► IREF				culation, such as the market values of securities and the	
	· · · · · · · · · · · · · · · · · · ·				

	37 (Rev. 12-2011)			Page 2
Part I	Organizational Action (con	inued)		
<b>17</b> Lis	st the applicable Internal Revenue Code	section(s) and subsection(s) upon wh	ich the tay treetment is becar	1 b.
REFER	TO ATTACHMENT TO FORM 8937]	section(s) and subsection(s) upon wi	ion the tax treatment is based	
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<del></del>			<u>.</u>	107474541
<del></del>				01 W 11 W 12 W 12 W 12 W 12 W 12 W 12 W
18 Ca	an any resulting loss be recognized?	REFER TO ATTACHMENT TO FOR	M 8937]	
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••		, <u>, , , , , , , , , , , , , , , , , , </u>	- 0 100 <del>- 1</del> 00 1	
	ovide any other information necessary to	implement the adjustment, such as t	he reportable tax year 🕨	
IKEFER	TO ATTACHMENT TO FORM 8937]			
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		<u></u>		
	Under penalties of perjury, I declare that I ha belief, it is true, correct, and complete. Declar	ve examined this return, including accomp	panying schedules and statement ed on all information of which are	s, and to the best of my knowledge and
Sign	ma. Cal			
Here Signature Molanie Sammai			Date ► _4/1	9/15
	/			. , v
	Print your name ► Melanie A. Lazzari	Proparerio cianati va	Title ► SVP - C	
Paid	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Prepai Use O		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Firm's EIN ►
U36 U	Firm's address ►			Phone no.
Send For	rm 8937 (including accompanying stater	nents) to: Department of the Treasury	Internal Revenue Service O	aden UT 84201-0054

Form 8937 (Rev. 12-2011)

#### S&T Bancorp, Inc.

#### 25-1434426

#### **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 Integrity Bancshares, Inc. ("Integrity") as a result of the merger of Integrity with and into S&T on March 4, 2015.

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

The reportable organizational action involves the merger of Integrity with and into S&T on March 4, 2015. As a result of the merger on March 4, 2015, Integrity shareholders exchanged their common stock for a right to receive \$52.50 in cash or 2.0627 shares of S&T common stock for each share of Integrity stock tendered. To the extent that the exchange would have resulted in the issuance of a fractional share of S&T common stock to an Integrity shareholder, a cash payment equal to the market value equivalent of the fractional share was paid in lieu of issuing a fractional share of S&T common stock.

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

S&T management believes that the merger will qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code, as amended.

Holders of Integrity common stock who receive S&T common stock in the merger in exchange for all of their shares of Integrity common stock will not recognize any gain or loss with respect to shares of S&T common stock received (except with respect to cash received instead of a fractional share interest in S&T common stock).

Holders of Integrity common stock who receive only cash in the merger in exchange for all of their shares of Integrity common stock will recognize gain or loss equal to the difference between the amount of cash received and the shareholder's adjusted tax basis in the shares of Integrity common stock exchanged.

Each holder of Integrity common stock who receives S&T common stock and cash (other than cash in lieu of a fractional share interest in S&T common stock) in the merger in exchange for the holder's shares of Integrity common stock will recognize the gain, if any, realized by the holder, in an amount not in excess of the amount of cash received (other than cash received instead of a fractional share interest in S&T common stock), but will not recognize any loss on the exchange.

Holders of Integrity common stock who receive cash instead of a fractional share interest in S&T common stock will recognize gain or loss equal to the difference between the cash received and the portion of the basis of the holders' shares of Integrity common stock allocable to that fractional share interest.

#### Form 8937 Part II Box 17:

S&T believes that its acquisition of Integrity pursuant to the merger effected on March 4, 2015 qualifies as a 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 Integrity Shareholders are determined under Code Sections 354, 356, 358 and 1221.

#### Form 8937 Part II Box 18:

In general, each integrity shareholder who received S&T common stock and cash for all of his or her integrity Stock cannot recognize any loss. The tax basis of the shares of S&T stock received by an Integrity shareholder will be the same as the basis of the shares of Integrity 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 Integrity shareholder as a result of the completion of the merger should be reported for the taxable year which includes March 4, 2015 (e.g., a calendar year shareholder would report the transaction on his or her federal income tax return filed for the 2015 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.