

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name PINNACLE FINANCIAL PARTNERS, INC.		2 Issuer's employer identification number (EIN) 62-1812853	
3 Name of contact for additional information DANA SANDERS	4 Telephone No. of contact (615) 743-6105	5 Email address of contact dana.sanders@pnfp.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 150 3RD AVENUE SOUTH, SUITE 900		7 City, town, or post office, state, and Zip code of contact NASHVILLE, TN 37201	
8 Date of action		9 Classification and description COMMON STOCK	
10 CUSIP number 72346Q104	11 Serial number(s)	12 Ticker symbol PNFP	13 Account number(s)

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 ▶ PINNACLE FINANCIAL PARTNERS, INC. ("PINNACLE") ACQUIRED MAGNA BANK ("MAGNA") THROUGH A MERGER TRANSACTION WHEREBY MAGNA MERGED WITH AND INTO PINNACLE BANK, THE WHOLLY-OWNED SUBSIDIARY OF PINNACLE.

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 ▶ PURSUANT TO THE AGREEMENT AND PLAN OF MERGER, SHAREHOLDERS OF MAGNA COMMON STOCK HAVE THE RIGHT TO RECEIVE EITHER: A) .3369 SHARES OF PINNACLE COMMON STOCK, B) AN AMOUNT IN CASH EQUAL TO \$14.32 PER SHARE OR, C) A COMBINATION OF STOCK AND CASH. HOWEVER, ELECTIONS WILL BE PRORATED SUCH THAT 75% OF MAGNA'S STOCK WILL BE CONVERTED INTO PINNACLE SHARES AND 25% WILL CONVERT TO CASH.

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 ▶ A SHAREHOLDER WHO RECEIVES ONLY SHARES OF PINNACLE'S COMMON STOCK SHOULD NOT RECOGNIZE ANY GAIN OR LOSS. THE SHAREHOLDER'S TAX BASIS IN THE SHARES OF PINNACLE'S COMMON STOCK SHOULD BE THE SAME AS SUCH SHAREHOLDER'S TOTAL TAX BASIS IN THEIR SHARES OF MAGNA COMMON STOCK SURRENDERED. THE PERIOD EACH SHAREHOLDER IS CONSIDERED TO HAVE HELD THEIR PINNACLE COMMON STOCK SHOULD INCLUDE THE PERIOD THE SHAREHOLDER HELD THEIR SHARES OF MAGNA COMMON STOCK SURRENDERED. MAGNA SHAREHOLDERS WHO RECEIVED CASH INSTEAD OF FRACTIONAL SHARES OF PINNACLE COMMON STOCK WILL BE TREATED AS HAVING RECEIVED THE FRACTIONAL SHARES IN THE MERGER AND THEN AS HAVING EXCHANGED THE FRACTIONAL SHARES FOR CASH. A SHAREHOLDER WHO RECEIVES CASH INSTEAD OF PINNACLE STOCK, OR RECEIVES A COMBINATION OF CASH AND STOCK, WILL GENERALLY RECOGNIZE GAIN OR LOSS EQUAL TO THE DIFFERENCE BETWEEN THE TAX BASIS ALLOCABLE TO THE SHARES EXCHANGED OR SURRENDERED AND THE AMOUNT OF CASH RECEIVED.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

IRC SECTION 368 (A)

IRC SECTION 354

IRC SECTION 356

IRC SECTION 358

IRC SECTION 1221

18 Can any resulting loss be recognized? ▶ LOSSES RESULTING FROM THE EXCHANGE OF SHARES FOR CASH ARE POTENTIALLY RECOGNIZED.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

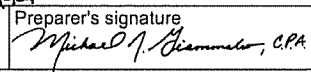
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶  Date ▶ 9-2-15

Print your name ▶ Harold R. Carpenter Title ▶ Chief Financial Officer

Paid Preparer Use Only

Print/Type preparer's name MICHAEL GIAMMALVO	Preparer's signature 	Date 2015.08.13 14:07:09 -05'00	Check <input type="checkbox"/> if self-employed	PTIN P00096176
Firm's name ▶ CROWE HORWATH LLP	Firm's EIN ▶ 35-0921680	Phone no. 615-360-5500		
Firm's address ▶ 720 COOL SPRINGS BLVD, STE 600 FRANKLIN, TN				