

AMENDED

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

**Report of Organizational Actions
Affecting Basis of Securities**

OMB No. 1545-2224

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Stein Mart, Inc.		2 Issuer's employer identification number (EIN) 64-0466198	
3 Name of contact for additional information Andrew Hariton		4 Telephone No. of contact (904) 346-1500	5 Email address of contact ahariton@steinmart.com
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1200 Riverplace Blvd		7 City, town, or post office, state, and Zip code of contact Jacksonville, FL 32207	
8 Date of action 2015 - See below		9 Classification and description Common Stock	
10 CUSIP number 858375108	11 Serial number(s)	12 Ticker symbol SMRT	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 ▶ **Stein Mart, Inc. made cash distributions to its common shareholders affecting basis during 2015 as follows:**

February 27, 2015	\$5.00/share
April 17, 2015	\$0.075/share
July 17, 2015	\$0.075/share
October 16, 2015	\$0.075/share

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 ▶ **Based on finalized financial information, Stein Mart, Inc. determined for 2015 distributions:**

87.72% of the distributions constitute a taxable dividend and 12.28% of the distributions constitute a return of capital under IRS Code Section 301(c)(2). Generally, the portion of the distribution on the common stock that is treated as return of capital should reduce the shareholder's tax basis in the shares of common stock up to a holder's adjusted basis in the common stock, with any excess treated as capital gains pursuant to IRS Code Section 301(c)(3).

Date of Distribution	Distribution Per Share	Taxable Dividend Per Share	Return of Capital Per Share
February 27, 2015	\$5.00	\$4.386	\$0.614
April 17, 2015	\$0.075	\$0.066	\$0.009
July 17, 2015	\$0.075	\$0.066	\$0.009
October 16, 2015	\$0.075	\$0.066	\$0.009

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 ▶ **Stein Mart, Inc.'s FY 2015 earnings and profits (current and accumulated)**

support Stein Mart, Inc.'s disclosure that 87.72% of 2015 distributions represents a dividend under IRS Code Section 301(c)(1). The remaining 12.28% of the distributions represents a return of capital under IRS Code Section 301(c)(2).

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c), 312 and 316 of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ Not applicable.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ 2015

Sign Here

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.

Signature ▶ *Gregory W. Kleffner* Date ▶ 4/18/17

Print your name ▶ Gregory W. Kleffner Title ▶ EVP and CFO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.