CORRECTED

Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
FUTUREFUEL CORP.	20-3340900

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
ROSE M. SPARKS	(870) 698-3000	rosesparks@ffcmail.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
8235 FORSYTH BLVD., SUITE 400	CLAYTON, MO 63105

8 Date of action	9 Classification and description
2021	Distributions in excess of earnings and profits

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
36116M106		FF	

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 ▶ Five payments of cash dividends were made to FutureFuel Corp. common shareholders. Four of these payments included amounts determined to exceed FutureFuel Corp.'s current and accumulated accumulated earnings and profits as of the end of the 2021 tax year. Accordingly, these amounts are characterized as nondividend distributions.

Payments which included nondividend distributions were made on 06/04/2021, 06/15/2021, 09/15/2021, and 12/15/2021.

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 ▶ Following are the per-share amounts of total and nondividend distributions.

Distribution date	Per share total distribution	Per share nondividend distribution
06/04/2021	$2.500000	$0.281121
06/15/2021	$0.060000	$0.040137
09/15/2021	$0.060000	$0.040137
12/15/2021	$0.060000	$0.040137

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 ▶ The per-share amount of nondividend distributions as indicated in #15 will first reduce the shareholder's adjusted basis in common stock up to the amount of such basis, with any excess treated as capital gain.

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 316(a)
IRC Section 301(c)

18 Can any resulting loss be recognized? ▶ No. Should the nondividend distribution exceed a shareholder's basis in shares, stock basis is first reduced, and any excess over basis is then treated as capital gain.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Each shareholder's total nondividend distribution amount for the year is provided on the shareholder's CORRECTED 2021 1099-DIV statement, Box 3. The CORRECTED Forms 1099-DIV and this CORRECTED Form 8937 supercede previously issued statements.

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 ▶ Rose Sparks Date ▶ 09/13/2022

Print your name ▶ ROSE M. SPARKS Title ▶ CFO

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MARTIN A. RECTOR	Martin A. Rector	09/13/2022		P00740851

Firm's name ▶ PINNACLE CONSULTING, LLC — Firm's EIN ▶ 43-1568681

Firm's address ▶ 8235 FORSYTH BLVD, SUITE 400 CLAYTON, MO 63105 — Phone no. (314) 889-9667

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054