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
2800 GAP ROAD	BATESVILLE, AR 72501

8 Date of action	9 Classification and description
12/18/2025	Common stock of FutureFuel Corp. - Distribution 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 ▶ On December 18, 2025, FutureFuel Corp. distributed cash to holders of its common shares in the amount of $0.06 per share. FutureFuel estimates that its current and accumulated earnings and profits as of the end of the 2025 tax year will not be sufficient to characterize this distribution or any previous 2025 distributions as dividends.

Previous distributions were made on 03/18/2025, 06/18/2025, and 09/18/2025.

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 available information at the time of this filing, the per-share amounts of total and nondividend distributions are as follows:

Distribution date	Per share total distribution	Per share nondividend distribution
03/18/2025	$0.06	$0.06
06/18/2025	$0.06	$0.06
09/18/2025	$0.06	$0.06
12/18/2025	$0.06	$0.06

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 distribution 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.

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Part II Organizational Action *(continued)*

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

Section 316(a)
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 2025 1099-DIV statement, Box 3.

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 M. Sparks Date ▶ 12/29/25

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	12/29/25		P00740851

Firm's name ▶ Pinnacle Consulting, LLC — Firm's EIN ▶ 43-1568681

Firm's address ▶ 8235 Forsyth Blvd., Suite 900, 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