

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Home BancShares, Inc.		71-0682831	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Jennifer C. Floyd, Chief Accounting Officer	(501)339-2929	JFloyd@homebancshares.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	
719 Harkrider Street, Suite 100		Conway, Arkansas 72032	
8 Date of action		9 Classification and description	
4/1/2026		Exchange of Mountain Commerce Bancorp, Inc. stock for Home BancShares, Inc. stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
436893200	N/A	HOMB	N/A

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 April 1, 2026, Home BancShares, Inc. ("Home"), parent of Acquisition Sub IV, Inc. ("Acquisition Sub"), completed its acquisition of Mountain Commerce Bancorp, Inc. ("MCBI"), pursuant to that certain Agreement and Plan of Merger dated December 7, 2025 (the "Agreement"), whereby, pursuant to an integrated plan, Acquisition Sub merged with and into MCBI in a reverse merger immediately followed by the second-step merger of MCBI with and into Home. Under the Agreement, Home issued approximately 5.42 million shares of its common stock in exchange for all outstanding shares of MCBI common stock.

Pursuant to the Agreement, each MCBI shareholder received 0.85 shares of Home common stock for each MCBI share owned at the time of the merger. Cash was paid in lieu of fractional shares. April 1, 2026 is the date for measuring each MCBI shareholder's interest. For purposes of cash payments in lieu of fractional shares, Home's common stock was valued based on its volume-weighted average closing price on the New York Stock Exchange for the 20 trading days ending on the third business day prior to closing (March 27, 2026).

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 ► The aggregate basis in the Home share(s) received in the exchange generally will equal (i) the aggregate basis in the corresponding MCBI share(s) that were surrendered in the exchange, (ii) reduced by the basis allocated to the fractional shares, if any.

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 ► For each share of MCBI stock owned on the closing date, a former MCBI shareholder received 0.85 shares of Home common stock. A former MCBI shareholder's aggregate basis in the Home shares received equals that shareholder's aggregate basis in the stock surrendered in the merger. To compute the basis in the share(s) of Home stock received in the merger, a former MCBI shareholder would divide the basis in the corresponding MCBI share(s) surrendered by 0.85 (the number of Home shares received in the merger for each share of MCBI). The former MCBI shareholder's aggregate basis in the Home shares received is then reduced by the amount of basis allocated to the fractional shares received by such former MCBI shareholder.

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 354(a), 356, 368(a), 358, and 1223(1) of the Internal Revenue Code provide for the results described on Lines 15 and 16 above.

18 Can any resulting loss be recognized? ► Loss will generally not be recognized by any MCBI shareholder.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The relevant date for purposes of determining tax basis and related information is April 1, 2026, the date on which the merger became effective. The corresponding tax year is the relevant year for such determinations.

If the shareholders have differing bases with respect to the MCBI common stock exchanged, the shareholders should consult with their tax advisor in order to correctly compute the basis of the Home common stock received pursuant to the merger.

Any information disclosed in this report should not be considered, used or relied upon as tax advice on the tax treatment of the transaction, and each shareholder of Home common stock should consult their tax advisor as to the resulting tax consequences of the transaction.

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 ► <u>Jennifer C. Floyd</u>		Date ► <u>4/27/2026</u>		
Paid Preparer Use Only	Print your name ► Jennifer C. Floyd, CPA		Title ► Chief Accounting Officer		
	Print/Type preparer's name Camden M. Westbrook		Preparer's signature <u>Camden M. Westbrook</u>		Date <u>4/27/26</u>
	Firm's name ► Mitchell, Williams, Selig, Gates, & Woodyard, P.L.L.C.			Check ☐ if self-employed	PTIN P03473510
	Firm's address ► 425 W. Capitol Avenue, Suite 1800, Little Rock, Arkansas 72201			Firm's EIN ► 71-0261429	Phone no. (501)688-8800

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