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

1 Issuer's name 2 Issuer's employer identification number (EIN) BT Holdings, Inc. 20-5785804 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact
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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 412 East Goode Street 8 Date of action 9 Classification and description 8/1/2022 Common Stock 12 Ticker symbol 13 Account number(s) N/A 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 ► See attached statement 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
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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
See attached statement
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 ► See attached statement
See attached statement

Pa	rt II		Organizational Action (continued)				
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17	List	t the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to	reatment	: is based ▶	Section 3	68(b)
18	Cai	n any	y resulting loss be recognized? ► No				
19	Pro	vide	any other information necessary to implement the adjustment, such as the reportab	ole tax ye	ar ► <u>Not a</u>	oplicable	
			er penalties of perjury, I declare that I have examined this return, including accompanying sche f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all infor				
Sig						·	C
Her	ا م	Signa	ature •	Date ►	8/16	5/2022	
		Print v	your name ► Stephen H. Brolly	Title ►	Chief	Accountir	ng Officer
Pai			Print/Type preparer's name Preparer's signature	Date 0/15	/2022	Check if	PTIN
Pre	pai		Jonathan Jackel	6/15	/2022	self-employed	P01883298
Us	e O	nly				Firm's EIN ▶	34-6565596
Send	d For	m 89	Firm's address ► 1101 New York Ave. NW, Washington, D் 20005 937 (including accompanying statements) to: Department of the Treasury, Internal Re	evenue S	ervice, Ogo	Phone no. den, UT 84201	202-327-5725 -0054

STATEMENT TO ACCOMPANY FORM 8937 OF BT HOLDINGS, INC.

8/1/2022

Item 14

On February 23, 2022, Origin Bancorp, Inc., or "Origin," and BT Holdings, Inc., or "BTH," entered into an Agreement and Plan of Merger, which we refer to as the "Merger Agreement," pursuant to which, on August 1, 2022, BTH merged with and into Origin, with Origin surviving the merger. During the fourth quarter of 2022, BTH's wholly-owned banking subsidiary, BTH Bank, National Association, or "BTH Bank," is expected to merge with and into Origin's wholly-owned banking subsidiary, Origin Bank, a Louisiana state-chartered bank, with Origin Bank as the surviving bank.

Pursuant to the Merger Agreement, Origin issued an aggregate of 6,828,390 shares of Origin common stock in exchange for all of the shares of BTH common stock issued and outstanding immediately prior to the effective time of the merger. In addition, each option to purchase shares of BTH common stock outstanding immediately prior to the effective time of the merger shall become fully vested and converted into an option to purchase Origin common stock.

Item 15

Subject to the discussion below relating to the receipt of cash instead of a fractional share, a U.S. holder that exchanged BTH common stock for shares of Origin common stock:

- would generally not recognize any gain or loss on the exchange of shares of BTH common stock for shares of Origin common stock in the merger, except with respect to cash received in lieu of a fractional share of Origin common stock (as described below);
- would generally have an aggregate tax basis in the Origin common stock received in the merger (including any fractional share deemed received and exchanged for cash, as described below) equal to its aggregate tax basis in the BTH common stock surrendered in exchange therefor; and
- would generally have a holding period for the shares of Origin common stock (including fractional shares of Origin common stock deemed received and exchanged, as discussed below) received in the merger that includes its holding period for its shares of BTH common stock surrendered in exchange therefor.

If you acquired different blocks of BTH common stock at different times or at different prices, your adjusted tax basis and holding period of each block of Origin common stock you receive would be determined on a block-for-block basis depending on your adjusted tax basis and holding period of the blocks of BTH common stock surrendered in exchange therefor. If the foregoing rules apply to you, you should consult your own tax advisor regarding the manner in which shares of Origin common stock should be allocated among different blocks of your BTH common stock surrendered in the merger.

If a U.S. holder receives cash instead of a fractional share of Origin common stock, the U.S. holder would generally be treated as having received such fractional share of Origin common stock in the merger and then as having exchanged the fractional share of Origin common stock for cash. As a result (and except to the extent that the cash received is treated as a dividend; holders should consult their tax adviser to determine whether this is so) the U.S. holder generally would recognize gain or loss equal to the difference between the amount of cash received and the U.S. holder's aggregate tax basis allocable to the fractional share of Origin common stock. Such gain or loss generally would be capital gain or loss and would be long-term capital gain or loss if, as of the effective time of the merger, the U.S. holder's holding period for such fractional share (including the holding period of shares of BTH common stock surrendered therefor) exceeds one year.

A holder of an option to purchase BTH common stock that was converted into an option to purchase Origin common stock would have a basis in the Origin option equal to its basis in the BTH option.

<u>Item 16</u>

See response to Item 15.