

Part II Organizational Action *(continued)*

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

IRS SECTION 368(a) _____

IRS SECTION 356 _____

IRS SECTION 358 _____

IRS SECTION 354 _____

IRS SECTION 1221 _____

18 Can any resulting loss be recognized? ▶ UNDER SECTION 356(b) OF THE IRS CODE, SHAREHOLDERS GENERALLY WILL RECOGNIZE GAIN (BUT NOT LOSS) EQUAL TO THE LESSOR OF (a) THE AMOUNT OF CASH RECEIVED IN THE TRANSACTION (EXCLUDING CASH RECEIVED FOR FRACTIONAL SHARES) AND (b) THE EXCESS, IF ANY, OF (i) THE TOTAL CONSIDERATION RECEIVED IN THE TRANSACTION (EXCLUDING CASH RECEIVED FROM FRACTIONAL SHARES), OVER (ii) THE SHAREHOLDER'S TAX BASIS IN THE GIBRALTAR COMMON STOCK.

FOR UNITED STATES FEDERAL INCOME TAX PURPOSES, A GIBRALTAR SHAREHOLDER GENERALLY WILL NOT RECOGNIZE ANY GAIN OR LOSS WITH RESPECT TO THE EXCHANGE OF GIBRALTAR COMMON STOCK SHARES FOR SHARES OF IBERIABANK CORPORATION COMMON STOCK IN THE TRANSACTION, BUT WILL, HOWEVER, HAVE TO RECOGNIZE GAIN IN CONNECTION WITH ANY CASH RECEIVED IN LIEU OF A FRACTIONAL SHARE INTEREST IN IBERIABANK CORPORATION COMMON STOCK.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE REPORTABLE TAX YEAR IS THE CALENDAR YEAR ENDING DECEMBER 31, 2018.

ANY INFORMATION DISCLOSED IN THIS INFORMATION RETURN SHOULD NOT BE CONSIDERED, USED OR RELIED UPON AS TAX ADVICE ON THE TAX TREATMENT OF THE TRANSACTION, AND EACH SHAREHOLDER OF IBERIABANK CORPORATION COMMON STOCK SHOULD CONSULT HIS, HER OR ITS TAX ADVISORS AS TO THE RESULTING TAX CONSEQUENCES OF THE TRANSACTION.

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.

Sign Here

Signature ▶ *M. Scott Price* Date ▶ 3-22-2018

Print your name ▶ M. SCOTT PRICE Title ▶ CAO/ CONTROLLER

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.	