

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): November 16, 2020

Trecora Resources

(Exact name of registrant as specified in its charter)

Delaware

1-33926

75-1256622

(State or other jurisdiction
of incorporation)

(Commission File Number)

(IRS Employer
Identification No.)

1650 Hwy 6 South, Suite 190

Sugar Land, Texas 77478

(Address of principal executive offices, including Zip Code)

(281) 980-5522

(Registrant's telephone number, including area code)

Not applicable

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.10 per share	TREC	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 or Rule 12b-2 of the Securities Exchange Act of 1934.

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 8.01 Other Events.

As previously announced, on November 16, 2020, Trecora Resources (the "Company") received approximately \$14.6 million, including interest, from the Internal Revenue Service, which constitutes the first of two previously announced U.S. income tax refunds requested by the Company under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").

The CARES Act provides stimulus measures to companies impacted by the COVID-19 pandemic, which include the ability to defer payment for employer payroll taxes, utilize net operating loss ("NOL") carrybacks, increase the limitation on the deductibility of interest expense, technical corrections to allow accelerated tax depreciation on qualified improvement property, as well as allowing qualified businesses to apply for loans and grants.

On April 30, 2020, the Company filed its first NOL refund claim for approximately \$14.1 million and on June 30, 2020, it filed its second and final refund claim for approximately \$2.4 million.

A copy of the press release announcing the receipt of this tax refund is attached hereto as Exhibit 99.1 and incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
99.1	Press Release of the Company, dated November 16, 2020¹
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

TRECORA RESOURCES

Date: November 20, 2020

By: /s/ Michael W. Silberman
Michael W. Silberman
General Counsel and Corporate Secretary

November 17, 2020



Trecora Announces Receipt of \$14.6 Million U.S. Income Tax Refund Under CARES Act

SUGAR LAND, Texas, Nov. 17, 2020 /PRNewswire/ -- Trecora Resources ("Trecora" or the "Company") (NYSE: TREC), a leading provider of specialty hydrocarbons and specialty waxes, today announced that on November 16, 2020, it had received approximately \$14.6 million, including interest, from the Internal Revenue Service, which constitutes the first of two U.S. income tax refunds requested by the Company under the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act").



The CARES Act provides stimulus measures to companies impacted by the COVID-19 pandemic and includes, amongst numerous relief provisions, an expansion to companies' ability to utilize net operating loss ("NOL") carrybacks.

On April 30, 2020 the Company filed its first NOL refund claim for approximately \$14.1 million and on June 30, 2020 it filed its second and final refund claims for approximately \$2.4 million.

About Trecora Resources (TREC)

TREC owns and operates a specialty petrochemicals facility specializing in high purity hydrocarbons and other petrochemical manufacturing and a specialty wax facility, both located in Texas, and provides custom processing services at both facilities.

Investor Relations Contact:

Jason Finkelstein
The Piacente Group, Inc.
212-481-2050
trecora@tpg-ir.com

View original content to download multimedia <http://www.prnewswire.com/news-releases/trecora-announces-receipt-of-14-6-million-us-income-tax-refund-under-cares-act>

[301175190.html](#)

SOURCE Trecora Resources
