

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ INTERNAL REVENUE CODE SECTIONS 301 AND 316.

18 Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE REDUCTION IN SHAREHOLDER'S TAX BASIS MAY AFFECT THE AMOUNT OF THE GAIN OR LOSS RECOGNIZED UPON SALE OF SUCH SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN THE TAX YEAR 2025.

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 ▶ Kyle Spina Date ▶ 01-27-2026

Print your name ▶ KYLE SPINA Title ▶ CHIEF FINANCIAL OFFICER

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.

OFS

OFS Capital Corporation

222 W. Adams Street ♦ Suite 1850 ♦ Chicago, IL 60606

Dividends and Distributions in 2025

The tax character of dividends and distributions paid by OFS Capital Corporation (the “Company”) on shares of common stock during 2025 is set forth below. For tax purposes, the Company is a regulated investment company (“RIC”) and is designating the tax character of dividends and distributions you receive as a stockholder for calendar 2025 in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended (“IRC”).

Calendar year 2025 dividends and distributions were as follows:

Record Date	Payment Date	Dividends Per Share	% Ordinary Dividends ⁽¹⁾	% Qualified Dividends	% Long-Term Capital Gains	% Return of Capital
3/21/2025	3/31/2025	\$0.34	32.787957%	36.195509%	0.000000%	67.212043%
6/20/2025	6/30/2025	\$0.34	32.787957%	36.195509%	0.000000%	67.212043%
9/19/2025	9/30/2025	\$0.34	32.787957%	36.195509%	0.000000%	67.212043%
12/19/2025	12/31/2025	\$0.17	32.787957%	36.195509%	0.000000%	67.212043%

- (1) Special Notice for Non-U.S. Resident Company Shareholders: In accordance with IRC sections 871(k) and 881(e) 100.000000% of the Company’s calendar year 2025 ordinary dividends constitute interest related dividends and short-term capital gain dividends for U.S. federal tax purposes. To the extent non-U.S. resident taxes were withheld on ordinary dividends distributed, this information may be considered in connection with any claims for refund of such taxes to be filed by the non-U.S. resident shareholder with the Internal Revenue Service. Please contact your personal tax advisor with any questions regarding this information.

Dividends and distributions that were reinvested through the Company’s Dividend Reinvestment Plan are treated, for tax purposes, as if they had been paid in cash. Therefore, stockholders who participate in the Dividend Reinvestment Plan should also refer to the table above.

This notice is not intended to constitute tax, legal, investment or other professional advice. This is general information and should not be relied upon without consulting your tax advisor.

If you have any questions about the tax character of your dividends and distributions, please contact Equiniti Trust Company, LLC at (800) 937-5449. You may also contact OFS Capital Corporation’s Investor Relations Department directly at 847-734-2084 or investorrelations@ofscapital.com.