

**** AMENDED ****

Dividends and Distributions in 2014

The tax character of dividends and distributions paid by OFS Capital Corporation (the "Company") during 2014 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 2014 in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended ("IRC").

Calendar year 2014 dividends and distributions were as follows:

<u>Record Date</u>	<u>Payment Date</u>	<u>Dividends per share</u>	<u>% Ordinary Dividends ^{(1) (2)}</u>	<u>% Long-Term Capital Gains</u>	<u>% Return of Capital</u>
1/31/2014	2/14/2014	\$0.34	46.866%	0.000%	53.134%
6/16/2014	6/30/2014	\$0.34	46.853%	0.000%	53.147%
9/16/2014	9/30/2014	\$0.34	46.836%	0.000%	53.164%
12/17/2014	12/31/2014	\$0.34	46.825%	0.000%	53.175%
		<u>\$1.36</u>			

- (1) The Company hereby notes that no portion of its dividend represents amounts eligible for treatment as qualified dividend income in accordance with IRC Section 854(b), nor is any portion of the dividend eligible for the dividends received deduction available to certain U.S. domestic corporations.
- (2) Special Notice for Non-U.S. Resident Company Shareholders: In accordance with IRC sections 871(k) and 881(e), 100% of the Company's calendar year 2014 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 above table.

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. Stockholders should be aware that tax treatment is subject to change by law in the future or retroactively.

If you have any questions about the tax character of your dividends and distributions, please contact American Stock Transfer and Trust Company at 888-777-0324. You may also contact OFS Capital Corporation's Investor Relations Department directly at 847-734-2060.

****AS ORIGNALLY FILED****

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1/31/2014	2/14/2014	\$0.34	65.906%	0.000%	34.094%
6/16/2014	6/30/2014	\$0.34	65.888%	0.000%	34.112%
9/16/2014	9/30/2014	\$0.34	65.864%	0.000%	34.136%
12/17/2014	12/31/2014	\$0.34	65.850%	0.000%	34.150%
		<u>\$1.36</u>			

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