

AMENDED

Form **8937**  
(December 2011)  
Department of the Treasury  
Internal Revenue Service

**Report of Organizational Actions  
Affecting Basis of Securities**

OMB No. 1545-2224

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1 Issuer's name</b> OFS Capital Corporation		<b>2 Issuer's employer identification number (EIN)</b> 46-1339639	
<b>3 Name of contact for additional information</b> Jeffrey A. Cerny, CFO	<b>4 Telephone No. of contact</b> 847-734-7905	<b>5 Email address of contact</b> jcerny@ofsmanagement.com	
<b>6 Number and street (or P.O. box if mail is not delivered to street address) of contact</b> 10 S. Wacker Drive, Suite 2500		<b>7 City, town, or post office, state, and Zip code of contact</b> Chicago, IL 60606	
<b>8 Date of action</b> 12/31/2014		<b>9 Classification and description</b> Regulated Investment Company (RIC) Closed End Fund	
<b>10 CUSIP number</b> 67103B100	<b>11 Serial number(s)</b> N/A	<b>12 Ticker symbol</b> OFS	<b>13 Account number(s)</b> 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 ▶ As summarized on the attached statement, OFS Capital Corporation made four distributions to shareholders in 2014 that represented in part non-taxable return of capital.

**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 share or as a percentage of old basis ▶ The return of capital portion in each distribution reduced the shareholder's tax basis in his or her shares held.

**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 ▶ The tax basis of the shareholder's shares is decreased by the per share amount of each non-taxable return of capital multiplied by the number of shares held by the shareholder at the time of the corresponding distribution.

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **IRC Sections 301 and 316.**

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ► **No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.**

Horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **The information provided above will be provided on the shareholder's 2013 1099-DIV statement, Box 3.**

Horizontal lines for providing other necessary information.

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 ► *JMA Cery* Date ► *9/23/15*  
Print your name ► *Jeff Cery* Title ► *CFO*

<b>Paid Preparer Use Only</b>	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 Capital Corporation  
46-1339639  
Calendar Year ended December 31, 2014  
Supplemental attachment to Form 8937

**AMENDED**

<u>CUSIP</u>	<u>Ticker</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Dividends per share</u>	<u>Per Share Taxable Dividends</u>	<u>Per Share Long Term Capital Gain</u>	<u>Per Share Nontaxable Return of Capital</u>
67103B100	OFS	1/31/2014	2/14/2014	\$0.340000	0.159343	-	0.180657
67103B100	OFS	6/16/2014	6/30/2014	\$0.340000	0.159299	-	0.180701
67103B100	OFS	9/16/2014	9/30/2014	\$0.340000	0.159242	-	0.180758
67103B100	OFS	12/17/2014	12/31/2014	\$0.340000	0.159206	-	0.180794
				<u>\$1.360000</u>			

OFS Capital Corporation  
46-1339639

\*\*\*AS ORIGNALLY FILED\*\*\*

Calendar Year ended December 31, 2014  
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<u>CUSIP</u>	<u>Ticker</u>	<u>Record Date</u>	<u>Payment Date</u>	<u>Dividends per share</u>	<u>Per Share Taxable Dividends</u>	<u>Per Share Long Term Capital Gain</u>	<u>Per Share Nontaxable Return of Capital</u>
67103B100	OFS	1/31/2014	2/14/2014	\$0.340000	0.224081	-	0.115919
67103B100	OFS	6/16/2014	6/30/2014	\$0.340000	0.224019	-	0.115981
67103B100	OFS	9/16/2014	9/30/2014	\$0.340000	0.223938	-	0.116062
67103B100	OFS	12/17/2014	12/31/2014	\$0.340000	0.223938	-	0.116062
				<u>\$1.360000</u>			