

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name OFS Capital Corporation		2 Issuer's employer identification number (EIN) 46-1339639	
3 Name of contact for additional information Jeffrey A. Cerny, CFO	4 Telephone No. of contact 847-734-7905	5 Email address of contact jcerny@ofsmanagement.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 10 S. Wacker Drive, Suite 2500		7 City, town, or post office, state, and Zip code of contact Chicago, IL 60606	
8 Date of action 12/31/2015		9 Classification and description Regulated Investment Company (RIC) Closed End Fund	
10 CUSIP number 67103B100	11 Serial number(s) N/A	12 Ticker symbol OFS	13 Account number(s) 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 2015 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.**

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

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.**

Multiple 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 2015 1099-DIV statement, Box 3.**

Multiple horizontal lines for providing other necessary information for the adjustment.

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 Cerny* Date ▶ 1/22/16
Print your name ▶ **Jeffrey A. Cerny** Title ▶ **CFO**

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 Capital Corporation
 46-1339639
 Calendar Year ended December 31, 2015
 Supplemental attachment to Form 8937

<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	3/17/2015	3/31/2015	\$0.340000	\$0.283800	-	\$0.056200
67103B100	OFS	6/16/2015	6/30/2015	\$0.340000	\$0.283400	-	\$0.056600
67103B100	OFS	9/16/2015	9/30/2015	\$0.340000	\$0.283000	-	\$0.057000
67103B100	OFS	12/17/2015	12/31/2015	\$0.340000	\$0.282600	-	\$0.057400
				<u>\$1.360000</u>	<u>\$1.132800</u>		<u>\$0.227200</u>