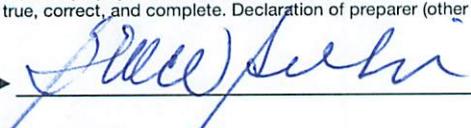


Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 301(c)(2)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Attached Schedule

Sign Here	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.			
	Signature ▶ 	Date ▶ <u>10-6-2020</u>		
Paid Preparer Use Only	Print your name ▶ <u>BRUCE L. RUBIN</u>	Preparer's signature	Date	Title ▶ <u>CHIEF FINANCIAL OFFICER</u>
	Firm's name ▶		Check <input type="checkbox"/> if self-employed	PTIN
	Firm's address ▶		Firm's EIN ▶	
			Phone no.	

Oxford Square Capital Corp.
Supplemental Attachment to Form 8937

Class: Common
CUSIP: 69181V107
TICKER: OXSQ

Record Date	Payment Date	Per Share Distribution	Taxable Income	Long Term Capital Gains	NonDividend Distributions
3/15/2019	3/29/2019	\$ 0.200	86.54963%	0.00%	13.45037%
4/23/2019	4/30/2019	\$ 0.067	86.54963%	0.00%	13.45037%
5/24/2019	5/31/2019	\$ 0.067	86.54963%	0.00%	13.45037%
6/21/2019	6/28/2019	\$ 0.067	86.54963%	0.00%	13.45037%
7/24/2019	7/31/2019	\$ 0.067	86.54963%	0.00%	13.45037%
8/23/2019	8/30/2019	\$ 0.067	86.54963%	0.00%	13.45037%
9/23/2019	9/30/2019	\$ 0.067	86.54963%	0.00%	13.45037%
10/21/2019	10/31/2019	\$ 0.067	86.54963%	0.00%	13.45037%
11/15/2019	11/29/2019	\$ 0.067	86.54963%	0.00%	13.45037%
12/18/2019	12/31/2019	\$ 0.067	86.54963%	0.00%	13.45037%