

Oxford Square Capital Corp.

Tax Character of 2023 Distributions

Class: Common
CUSIP: 69181V107
TICKER: OXSQ

Information on distributions paid by Oxford Square Capital Corp. (NasdaqGS: OXSQ) for 2023

Record Date	Payment Date	Per Share Distribution	% Ordinary Income	% Return of Capital ⁽¹⁾	% Capital Gains ⁽²⁾	% Interest Related Dividends ⁽³⁾	% Non-Qualified	% Qualified ⁽⁴⁾
January 17, 2023	January 31, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
February 14, 2023	February 28, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
March 17, 2023	March 31, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
April 14, 2023	April 28, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
May 17, 2023	May 31, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
June 16, 2023	June 30, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
July 17, 2023	July 31, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
August 17, 2023	August 31, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
September 15, 2023	September 29, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
September 15, 2023	September 29, 2023	\$0.1200	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
October 17, 2023	October 31, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
November 16, 2023	November 30, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
December 15, 2023	December 29, 2023	\$0.0350	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%

(1) This percent represents distributions as a return of capital. Return of capital refers to amounts reported as non-taxable distributions. To the extent that the total amount of distributions exceed taxable earnings, the excess is considered a return of capital.

(2) This percent represents distributions as amounts eligible for treatment as capital gain dividends in accordance with IRC Sections 852(b)(3) and 854(a).

(3) This percent represents the portion of the ordinary income that is entitled to an exemption from U.S. nonresident withholding tax in accordance with IRC Section 871(k) and 881(e).

(4) This percent represents the portion of distributions as amounts eligible for treatment as qualified income in accordance with IRC Section 854(b) as well as eligible for the dividends received deduction available to certain U.S. domestic corporations.

This information is being provided to assist stockholders with tax reporting requirements regarding distributions by the Company. Stockholders should consult their tax advisors for tax guidance pertinent to specific facts and circumstances. This information is not intended to constitute tax, legal, investment, or other professional advice.