

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) - BASIS REDUCTION FOR DISTRIBUTIONS IN EXCESS OF EARNINGS AND PROFITS.

18 Can any resulting loss be recognized? ▶ _____
A LOSS WOULD NOT BE RECOGNIZED AS PART OF THIS DISTRIBUTION. THE BASIS OF EACH STOCKHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF THE DISTRIBUTION CHARACTERIZED AS RETURN OF CAPITAL. THIS ADJUSTMENT WOULD AFFECT REALIZED GAIN OR LOSS RECOGNIZED UPON THE DISPOSITION OF SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THIS ORGANIZATIONAL ACTION IS REPORTABLE WITH RESPECT TO TAX YEAR 2017. THE INFORMATION WILL ALSO BE PROVIDED ON THE STOCKHOLDER'S 2017 FORM 1099-DIV.

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 ▶ _____ Date ▶ _____

Paid Preparer Use Only	Print your name ▶ CORY GILBERT	Preparer's signature	Title ▶ CHIEF FINANCIAL OFFICER	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

Tax Status of Distributions for 2017

The tax character of distributions paid or deemed paid by OHA Investment Corporation (the “Company”) during calendar year 2017 is set forth below. For tax purposes, the Company is a regulated investment company and is designating the tax character of distributions you received as a stockholder for calendar year 2017 in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended (the “IRC”).

The amounts shown in the table below represent the final accounting of the Company’s 2017 distributions. This information supersedes any estimated information you may have received during the year. Calendar year 2017 distributions were classified as follows:

Record Date	Payment Date	Total Distributions per Share	% Ordinary Dividends	% Qualified Dividends ⁽¹⁾	% Capital Gain Distribution	% Non-Dividend Distributions
December 31, 2016	January 9, 2017	\$0.06 ⁽²⁾	50.0%	0.0%	0.0%	50.0%
March 31, 2017	April 7, 2017	\$0.02	50.0%	0.0%	0.0%	50.0%
June 30, 2017	July 10, 2017	\$0.02	50.0%	0.0%	0.0%	50.0%
September 30, 2017	October 10, 2017	\$0.02	50.0%	0.0%	0.0%	50.0%
December 31, 2017	January 9, 2018	\$0.02 ⁽³⁾	N/A	N/A	N/A	N/A

(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) Approximately 10% of the fourth quarter 2016 distribution that was paid on January 9, 2017 was treated as received in 2016 and included on the 2016 Form 1099-DIV. The remaining 90% is treated as received in 2017 and included on the 2017 Form 1099-DIV with the tax character shown in the table above.

(3) 100% of the fourth quarter 2017 distribution that was paid on January 9, 2018 was a deemed distribution in 2018 and will be included on the 2018 Form 1099-DIV.

Distributions that were reinvested through the Company’s Dividend Reinvestment Plan (the “DRIP”) are treated, for income tax purposes, as if they had been paid in cash. Consequently, stockholders who participate in the DRIP 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 a tax advisor for tax guidance pertinent to specific facts and circumstances. Stockholders should be aware that tax treatment is subject to change by law prospectively or retroactively.

If you have questions about the tax character of your dividends and distributions, please contact the Company’s stock transfer agent, American Stock Transfer & Trust Company at 800-937-5449. You may also contact OHA Investment Corporation’s Investor Relations Department directly at 212-326-1500.