

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Harvest Capital Credit Corporation		2 Issuer's employer identification number (EIN) 46-1396995	
3 Name of contact for additional information Craig Kitchin	4 Telephone No. of contact 678-392-3150	5 Email address of contact ckitchin@harvestcaps.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 3440 Preston Ridge Road, #350		7 City, town, or post office, state, and Zip code of contact Alpharetta, GA 30005	
8 Date of action March 12, 2014		9 Classification and description Regulated Investment Company - Common Stock	
10 CUSIP number 41753F109	11 Serial number(s)	12 Ticker symbol HCAP	13 Account number(s)

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 ▶ **Harvest Capital Credit Corporation ("HCAP") paid cash dividends during the calendar year 2013 to its shareholders in the following amounts:**

2013 Payment Date	Dividend per share
06/27/13	\$0.0900
07/18/13	\$0.1125
08/30/13	\$0.1125
09/26/13	\$0.1125
10/24/13	\$0.1125
11/29/13	\$0.1125
12/26/13	\$0.1125

For 2013 HCAP determined that a portion of these dividends constitute a 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 ▶ **Of HCAP's total cash distributions during 2013 to its shareholders of \$0.765 per share, \$0.0698445 per share is a non-taxable return of capital, reducing basis to the extent of the shareholder's adjusted basis in HCAP. To the extent that the return of capital exceeds the shareholder's adjusted basis, the distribution will be taxed as a capital gain to the shareholder.**

2013 Payment Date	Reduction in Basis per Share
06/27/13	\$0.008217
07/27/13	\$0.01027125
08/30/13	\$0.01027125
09/26/13	\$0.01027125
10/24/13	\$0.01027125
11/29/13	\$0.01027125
12/26/13	\$0.01027125

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 calculation of the return of capital is based upon HCAP's accumulated earnings and profits as of its fiscal year ended December 31, 2013. The amount of the return of capital should be applied against the shareholder's adjusted basis of the stock, reducing basis until it is zero. The amount of capital, if any, that exceeds a zero basis shall be treated as a gain from the sale or exchange of property.**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Internal Revenue Code Sections 301(c) and 316(a)

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 ▶ **None**

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 ▶ *C. Kitchin* Date ▶ 3/12/2014

Print your name ▶ **Craig Kitchin** 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.