

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 William E. Alvarez, Jr.	4 Telephone No. of contact (212) 906-3589	5 Email address of contact balvarez@harvestcaps.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 767 Third Avenue, 29th Floor		7 City, town, or post office, state, and ZIP code of contact New York, NY 10017	
8 Date of action February 14, 2018		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 2018 to its shareholders in the following amounts:**

2018 Payment Date	Dividend Per Share	2018 Payment Date	Dividend Per Share
01/26/2018	\$0.1125	09/27/2018	\$0.0950
02/21/2018	\$0.0950	10/25/2018	\$0.0950
03/27/2018	\$0.0950	11/30/2018	\$0.0950
04/26/2018	\$0.0950	12/21/2018	\$0.0950
05/29/2018	\$0.0950		
06/27/2018	\$0.0950		
07/26/2018	\$0.0950		
08/30/2018	\$0.0950		

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 2018 to its shareholders of \$1.1575 per share, \$0.187862 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.**

2018 Payment Date	Reduction in Basis Per Share	2018 Payment Date	Reduction in Basis Per Share
01/26/2018	\$0.0183	08/30/2018	\$0.0154
02/21/2018	\$0.0154	09/27/2018	\$0.0154
03/27/2018	\$0.0154	10/25/2018	\$0.0154
04/26/2018	\$0.0154	11/30/2018	\$0.0154
05/29/2018	\$0.0154	12/21/2018	\$0.0154
06/27/2018	\$0.0154		
07/26/2018	\$0.0154		

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, 2018. 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 ▶ *W. E. Alvarez, Jr.* Date ▶ 2/14/2019

Print your name ▶ William E. Alvarez, Jr. Title ▶ Chief Financial Officer

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.	