

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
EAGLE POINT CREDIT COMPANY INC.		47-2215998	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
KENNETH ONORIO	(203) 340-8510	IR@EAGLEPOINTCREDIT.COM	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
600 STEAMBOAT ROAD, SUITE 202		GREENWICH, CT 06830	
8 Date of action		9 Classification and description	
SEE ATTACHED STATEMENT		COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
269808101		ECC	

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 ▶ A PERCENTAGE OF THE DISTRIBUTIONS PAID MONTHLY DURING 2020 WERE RETURN OF CAPITAL DISTRIBUTIONS AND NOT DISTRIBUTIONS OF DIVIDEND INCOME AS DEFINED BY INTERNAL REVENUE CODE SECTIONS 301(c)(2) AND 316.
SEE ATTACHED STATEMENT.

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 ▶ THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE
SHAREHOLDERS' SHARES IN EAGLE POINT CREDIT COMPANY INC. SEE ATTACHED STATEMENT.

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 ▶ SEE ATTACHED STATEMENT.

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 316, 301(c)(1) AND 301(c)(2)

18 Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN EAGLE POINT CREDIT COMPANY INC.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN THE TAX YEAR 2020.

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 ▶ Kenneth Onorio Date ▶ 3/1/21

Print your name ▶ Kenneth ONORIO Title ▶ CEO

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>DEIRDRE FORTUNE</u>	<u>Deirdre Fortune</u>	<u>03/01/2021</u>		<u>P00994412</u>
	Firm's name ▶ <u>KPMG LLP</u>	Firm's EIN ▶ <u>13-5565207</u>		Phone no. <u>(407) 423-3426</u>	
Firm's address ▶ <u>420 SOUTH ORANGE AVENUE, SUITE 1050 ORLANDO FL 32801</u>					

EAGLE POINT CREDIT COMPANY INC.
 EIN: 47-2245998
 FORM 9937 ATTACHMENT

CUSIP (BOX 10)	TICKER SYMBOL (BOX 12)	EX-DATE	RECORD DATE	PAYABLE DATE	DISTRIBUTION AMOUNT PER SHARE	STOCK TYPE	TAXABLE DIVIDEND PERCENTAGE	RETURN OF CAPITAL PERCENTAGE
269808101	ECC	1/10/2020	1/13/2020	1/31/2020	\$0.200000	COMMON	14.04%	85.96%
269808101	ECC	2/11/2020	2/12/2020	2/28/2020	\$0.200000	COMMON	14.04%	85.96%
269808101	ECC	3/11/2020	3/12/2020	3/31/2020	\$0.200000	COMMON	14.04%	85.96%
269808101	ECC	4/24/2020	4/27/2020	5/4/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	5/11/2020	5/12/2020	5/29/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	6/11/2020	6/12/2020	6/30/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	7/10/2020	7/13/2020	7/31/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	8/11/2020	8/12/2020	8/31/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	9/10/2020	9/11/2020	9/30/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	10/12/2020	10/13/2020	10/30/2020	\$0.080000	COMMON	14.04%	85.96%
269808101	ECC	11/11/2020	11/12/2020	11/30/2020	\$0.080000	COMMON	14.04%	85.96%