



**Part II** Organizational Action (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► THE FEDERAL INCOME TAX CONSEQUENCES TO THE MRCC SHAREHOLDERS SHOULD BE DETERMINED UNDER INTERNAL REVENUE CODE SECTION 368(a), 354, 356, AND 358.


**18** Can any resulting loss be recognized? ► THE MERGER IS NOT EXPECTED TO CONSTITUTE A TAXABLE TRANSACTION, EXCEPT TO THE EXTENT CASH WAS RECEIVED FOR FRACTIONAL SHARES. U.S. SHAREHOLDERS OF MRCC COMMON STOCK WHO RECEIVED CASH IN LIEU OF FRACTIONAL SHARES OF HRZN COMMON STOCK IN THE MERGER GENERALLY WILL BE TREATED AS HAVING RECEIVED SUCH FRACTIONAL SHARES IN THE MERGER AND THEN AS HAVING SOLD SUCH FRACTIONAL SHARES FOR CASH AND MAY RECOGNIZE LOSS AS A RESULT OF THE SALE.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► THE REPORTABLE TAX YEAR IS THE TAX YEAR OF THE MRCC SHAREHOLDER WHICH INCLUDES APRIL 14, 2026.  
THE INFORMATION PROVIDED HEREIN DOES NOT CONSTITUTE TAX ADVICE. YOU SHOULD CONSULT YOUR TAX ADVISOR AS TO YOUR CIRCUMSTANCES AND TAX CONSEQUENCES OF THE MERGER.

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 ► 5/26/2026

Print your name ► THEODORE L. KOENIG Title ► CEO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	<u>BRIAN KOLLER</u>		<u>5/28/26</u>		<u>P01957198</u>
	Firm's name ► <u>KPMG LLP</u>	Firm's EIN ► <u>13-5565207</u>		Phone no. <u>617-988-1000</u>	
Firm's address ► <u>60 SOUTH STREET, BOSTON, MA 02111</u>					