

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)	
Corporate Capital Trust, Inc.		27-2857503	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Jeffrey Hurok	(215) 495-1150	jeffrey.hurok@fsinvestments.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	
201 Rouse Blvd.		Philadelphia, PA 19112	
8 Date of action		9 Classification and description	
December 19, 2018		COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED		SEE ATTACHED	

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 ▶

On December 19, 2018, FS KKR Capital Corp. (formerly FS Investment Corporation) completed its acquisition of Corporate Capital Trust, Inc. pursuant to that certain Agreement and Plan of Merger, dated as of July 22, 2018, by and among FS KKR Capital Corp., Corporate Capital Trust, Inc., IC Acquisition, Inc., a former wholly-owned subsidiary of FS KKR Capital Corp., and FS/KKR Advisor, LLC. Pursuant to the Agreement and Plan of Merger, Corporate Capital Trust, Inc. was first merged with and into IC Acquisition, Inc., with Corporate Capital Trust, Inc. as the surviving corporation, and, immediately following such merger, Corporate Capital Trust, Inc. was then merged with and into FS KKR Capital Corp., with FS KKR Capital Corp. as the surviving company. In accordance with the terms of the Agreement and Plan of Merger, at the time of the transactions contemplated by the Agreement and Plan of Merger, each outstanding share of Corporate Capital Trust, Inc. common stock was converted into the right to receive 2.3552 shares of FS KKR Capital Corp.'s common stock. The steps of the Agreement and Plan of Merger summarized above qualified as a tax-free exchange within the meaning of Internal Revenue Code section 368(a).

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 ▶ A shareholder's aggregate basis in the shares of FS KKR Capital Corp. that were received in exchange for a shareholder's shares in Corporate Capital Trust, Inc. will be the same as the shareholder's aggregate basis in the shares of Corporate Capital Trust, Inc. that were held immediately prior to the merger. Each outstanding share of Corporate Capital Trust, Inc. common stock was converted into the right to receive 2.3552 shares of FS KKR Capital Corp.'s common stock.

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 ▶ There was no change in aggregate basis as a result of the above organizational action other than cash for fractional shares. For additional details, see attachment.

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 368(a), 368(b), 358(a), and 354(a)

Horizontal lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ See attached.

Horizontal lines for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶
Tax merger and tax-free reorganization described above is reportable in tax year 2018.

Horizontal lines for providing other information necessary to implement the adjustment.

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 ▶ *William Goebel* Date ▶ 2/4/19
Print your name ▶ William Goebel 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.

Corporate Capital Trust, Inc.
EIN: 27-2857503
Attachment to Form 8937

Common Stock

Corporate Capital Trust, Inc. (before merger)

CUSIP (Box 10)	219880101
Ticker Symbol (Box 12)	CCT

FS KKR Capital Corp. (after reorganization)

CUSIP (Box 10)	302635107
Ticker Symbol (Box 12)	FSK

Form 8937, Part II, Line 16

If a Corporate Capital Trust, Inc. shareholder receives cash instead of a fractional share of FS KKR Capital Corp. common stock, the Corporate Capital Trust, Inc. shareholder will be treated as having received the fractional share of FS KKR Capital Corp. common stock and then as having sold that fractional share of FS KKR Capital Corp. common stock for cash. As a result, each such Corporate Capital Trust, Inc. shareholder generally will recognize gain or loss equal to the difference between the amount of cash received and the tax basis in his, her or its fractional share of FS KKR Capital Corp. common stock. This gain or loss generally will be a capital gain or loss and will be long-term capital gain or loss if, as of the closing of the merger, the holding period for the shares (including the holding period of Corporate Capital Trust, Inc. common stock surrendered therefor) is greater than one year. The deductibility of capital losses is subject to limitations.