

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name <b>FS Investment Corporation IV</b>		<b>2</b> Issuer's employer identification number (EIN) <b>47-3258730</b>	
<b>3</b> Name of contact for additional information <b>Client Relations</b>	<b>4</b> Telephone No. of contact <b>877.628.8575</b>	<b>5</b> Email address of contact <b>service@fsinvestments.com</b>	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact <b>201 Rouse Boulevard</b>		<b>7</b> City, town, or post office, state, and ZIP code of contact <b>Philadelphia, PA 19112</b>	
<b>8</b> Date of action <b>See below</b>		<b>9</b> Classification and description <b>Common Stock - Class T</b>	
<b>10</b> CUSIP number <b>30293E102</b>	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> 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 ▶  
**For the 2019 tax year, FS Investment Corporation IV ("Taxpayer"), paid monthly cash distributions to its common shareholders. Of the total cash distributions paid in 2019, 3.90% were in excess of the Taxpayer's current and accumulated earnings and profits.**

**The distributions were paid on the following dates:**  
**01/31/2019; 02/28/2019; 03/29/2019; 04/30/2019; 05/31/2019; 06/28/2019**  
**07/31/2019; 0/30/2019; 09/30/2019; 10/31/2019; 11/29/2019; 12/18/2019**

**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 the total cash distributions made in 2019, 3.90% of the value received will reduce the basis in your stock. As required, the Taxpayer will provide annual Form 1099-DIV which you can refer to for specific information.**

**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 Taxpayer's earnings and profits were calculated under the provisions of Internal Revenue Code (IRC) Section 312 and the Regulations thereunder. Amounts distributed in excess of earnings and profits reduce the shareholder's basis in its shares to the extent of basis.**

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC Section 301(c)(2).

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**18** Can any resulting loss be recognized? ▶ No

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The corporate actions are effective on the dates indicated above.

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**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 ▶  Date ▶ 04.15.2020

Print your name ▶ William Goebel Title ▶ CAO

<b>Paid Preparer Use Only</b>	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.