

SZC provides the following tax information to its common shareholders pertaining to the character of distributions paid during 2021. For shareholders who received all distributions in cash during 2021, approximately 2.64% was treated as a qualified dividend (Box 1b) and 91.67% was treated as a return of capital (Box 3). The per share characterization is reflected in the sample 1099-DIV below.

Ex-Div Date	Record Date	Payment Date	Total Distributions Per Share	Total	Qualified	Capital Gain	Nondividend
				Total Ordinary Dividends Box 1a	Dividends Box 1b	Distributions Box 2a	Distributions Box 3
1/15/2021	1/19/2021	1/29/2021	\$0.21320000	-	-	-	\$0.21320000
2/12/2021	2/16/2021	2/26/2021	\$0.21320000	-	-	-	\$0.21320000
3/12/2021	3/15/2021	3/31/2021	\$0.21320000	-	-	-	\$0.21320000
4/13/2021	4/14/2021	4/30/2021	\$0.21320000	-	-	-	\$0.21320000
5/14/2021	5/17/2021	5/28/2021	\$0.21320000	-	-	-	\$0.21320000
6/11/2021	6/14/2021	6/30/2021	\$0.21320000	-	-	-	\$0.21320000
7/13/2021	7/14/2021	7/30/2021	\$0.21320000	-	-	-	\$0.21320000
8/13/2021	8/16/2021	8/31/2021	\$0.21320000	-	-	-	\$0.21320000
9/14/2021	9/15/2021	9/30/2021	\$0.21320000	-	-	-	\$0.21320000
10/15/2021	10/18/2021	10/29/2021	\$0.21320000	-	-	-	\$0.21320000
11/12/2021	11/15/2021	11/30/2021	\$0.21320000	-	-	-	\$0.21320000
12/10/2021	12/13/2021	12/31/2021	\$0.21320000	\$0.21320000	\$0.06756308	-	-
Total 2021 Distributions			\$2.58400000	\$0.21320000	\$0.06756308	-	\$2.34520000

Box 1a: Ordinary dividends are taxed at ordinary income tax rates.

Box 1b: Qualified dividends are taxed at capital gain tax rates if the shareholder meets holding period requirements.

Box 3: Nondividend distributions are nontaxable and considered return of capital.

For shareholders who participated in the company sponsored dividend reinvestment plan, the tax basis of shares acquired is the greater of the purchase price or the market close price on the payment date.

Nothing contained herein should be construed as tax advice. Consult your tax advisor for more information. Furthermore, you