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Main Street Announces Tax Treatment of 2014 Dividends

Favorable Tax Rates Apply to 18% of 2014 Dividends

HOUSTON, Jan. 13, 2015 /PRNewswire/ -- Main Street Capital Corporation (NYSE: MAIN) ("Main Street") announced today that it has posted information regarding the U.S. federal income tax characteristics of its dividends that are attributable to 2014 (the "2014 Dividend Summary") on its website (http://ir.mainstcapital.com/dividend_reinvestment.cfm). Main Street paid dividends totaling \$2.55 per share that are attributable to 2014, with approximately 16% of such distributions taxed as long-term capital gains, approximately 2% taxed as qualified dividends and approximately 82% taxed as ordinary income. Long-term capital gains and qualified dividends qualify for favorable tax treatment under the Internal Revenue Code and, for 2014, will generally be subject to a maximum 20% U.S. federal income tax rate (plus a 3.8% Medicare surtax, if applicable). The tax characteristics shown in the 2014 Dividend Summary represent the final accounting of Main Street's 2014 distributions and supersede any earlier estimated information. In addition to the dividends paid by Main Street that are attributable to 2014, Main Street estimates that it continued to have significant undistributed taxable income (taxable income in excess of dividends paid) at December 31, 2014 that will benefit stockholders in future periods.

Neither this press release, nor the 2014 Dividend Summary, is intended to constitute tax, legal, investment, or other professional advice. This is general information and reference should be made to your 2014 Form 1099-DIV for tax reporting purposes. Stockholders should receive their 2014 Form 1099-DIVs by mid-February (generally from their brokers) and should consult a tax advisor for tax guidance pertinent to their specific facts and circumstances. If you did not hold Main Street stock for all of calendar year 2014, your 1099-DIV will only reflect the tax characteristics for the portion of the year you owned the stock.

ABOUT MAIN STREET CAPITAL CORPORATION

Main Street (www.mainstcapital.com) is a principal investment firm that provides long-term debt and equity capital to lower middle market companies and debt capital to middle market companies. Main Street's portfolio investments are typically made to support management buyouts, recapitalizations, growth financings, refinancings and acquisitions of companies that operate in diverse industry sectors. Main Street seeks to partner with entrepreneurs, business owners and management teams and generally provides "one stop" financing alternatives within its lower middle market portfolio. Main Street's lower middle market companies generally have annual revenues between \$10 million and \$150 million. Main Street's middle market debt investments are made in businesses that are generally larger in size than its lower middle market portfolio companies.

Main Street's common stock trades on the New York Stock Exchange ("NYSE") under the symbol "MAIN". In addition, Main Street has outstanding 6.125% Notes due 2023, which trade on the NYSE under the symbol "MSCA".

FORWARD-LOOKING STATEMENTS

This press release may contain certain forward-looking statements, including but not limited to the amount of estimated undistributed taxable income, which are based upon Main Street management's current expectations and are inherently uncertain. Any such statements other than statements of historical fact are likely to be affected by other unknowable future events and conditions, including elements of the future that are or are not under Main Street's control, and that Main Street may or may not have considered; accordingly, such statements cannot be guarantees or assurances of any aspect of future performance. Actual performance and results could vary materially from these estimates and projections of the future. Such statements speak only as of the time when made and are based on information available to Main Street as of the date hereof and are qualified in their entirety by this cautionary statement. Main Street assumes no obligation to revise or update any such statement now or in the future.

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