

Priority Income Fund, Inc.

163(j) Interest Dividend

For the tax year ended December 31, 2021, Priority Income Fund, Inc. hereby designates 18.00% of its taxable dividends as Section 163(j) interest dividends in accordance with Treasury Regulation Section 1.163(j)-1. Treasury Regulation Section 1.163(j)-1 provides that certain dividends paid by regulated investment companies may be treated by recipients as interest income for purposes of calculating their interest expense limitation under IRC Section 163(j).

This notice is not intended to constitute tax, legal, investment, or other professional advice. This is general information and should not be relied upon without consulting your tax advisor.