

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► PURSUANT TO IRC SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

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 ► A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER Date ► _____

Paid Preparer Use Only	Print your name ► _____	Preparer's signature _____	Title ► _____	Check <input type="checkbox"/> if self-employed	PTIN _____
	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Firm's EIN ► _____	
	Firm's name ► _____	Firm's address ► _____		Phone no. _____	

AMENDED

RiverNorth Capital and Income Fund, Inc.
SUPPLEMENTAL ATTACHMENT TO FORM 8937
32-0472699

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN 2023 WHERE RETURN OF CAPITAL WAS APPLICABLE:

COMMON SHARES

RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
01/13/2023	01/12/2023	01/31/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064
02/15/2023	02/14/2023	02/28/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064
03/15/2023	03/14/2023	03/31/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064
04/14/2023	04/13/2023	04/28/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064
05/15/2023	05/12/2023	05/31/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064
06/15/2023	06/14/2023	06/30/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064
		TOTALS	\$ 0.854400	\$ 0.506016	\$ 0.348384