

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 DEFINED AS 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 SHAREHOLDERS' 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 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 SHAREHOLDERS' SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETRUN 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 ► _____ Date ► _____

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

Paid Preparer Use Only	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.

AMENDED

RIVERNORTH/OAKTREE HIGH INCOME FUND
 SUPPLEMENTAL ATTACHMENT TO FORM 8937
 EIN: 37-1701601

PART I, QUESTION 10 AND 12:

CLASS	CUSIP NUMBER	TICKER SYMBOL
Class I	76881N806	RNHIX
Class R	76881N707	RNOTX

PART II, QUESTION 14:

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

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class I	76881N806	RNHIX	01/27/2023	01/30/2023	01/31/2023	\$ 0.038220	\$0.036065	\$0.002155
Class I	76881N806	RNHIX	02/24/2023	02/27/2023	02/28/2023	\$ 0.035880	\$0.033857	\$0.002023
Class I	76881N806	RNHIX	03/29/2023	03/30/2023	03/31/2023	\$ 0.048080	\$0.045369	\$0.002711
Class I	76881N806	RNHIX	04/26/2023	04/27/2023	04/28/2023	\$ 0.041640	\$0.039292	\$0.002348
Class I	76881N806	RNHIX	05/26/2023	05/30/2023	05/31/2023	\$ 0.043260	\$0.040821	\$0.002439
Class I	76881N806	RNHIX	06/28/2023	06/29/2023	06/30/2023	\$ 0.042000	\$0.039632	\$0.002368
Class I	76881N806	RNHIX	07/27/2023	07/28/2023	07/31/2023	\$ 0.053230	\$0.050229	\$0.003001
Class I	76881N806	RNHIX	8/29/2023	08/30/2023	08/31/2023	\$ 0.036950	\$0.034867	\$0.002083
Class I	76881N806	RNHIX	09/27/2023	09/28/2023	09/29/2023	\$ 0.042150	\$0.039773	\$0.002377
Total Class I						\$0.381410	\$0.359905	\$0.021505

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class R	76881N707	RNOTX	01/27/2023	01/30/2023	01/31/2023	\$ 0.036420	\$0.034366	\$0.002054
Class R	76881N707	RNOTX	02/24/2023	02/27/2023	02/28/2023	\$ 0.034210	\$0.032281	\$0.001929
Class R	76881N707	RNOTX	03/29/2023	03/30/2023	03/31/2023	\$ 0.046270	\$0.043661	\$0.002609
Class R	76881N707	RNOTX	04/26/2023	04/27/2023	04/28/2023	\$ 0.039910	\$0.037660	\$0.002250
Class R	76881N707	RNOTX	05/26/2023	05/30/2023	05/31/2023	\$ 0.041460	\$0.039122	\$0.002338
Class R	76881N707	RNOTX	06/28/2023	06/29/2023	06/30/2023	\$ 0.040260	\$0.037990	\$0.002270
Class R	76881N707	RNOTX	07/27/2023	07/28/2023	07/31/2023	\$ 0.051420	\$0.048521	\$0.002899
Class R	76881N707	RNOTX	8/29/2023	08/30/2023	08/31/2023	\$ 0.035210	\$0.033225	\$0.001985
Class R	76881N707	RNOTX	09/27/2023	09/28/2023	09/29/2023	\$ 0.040390	\$0.038113	\$0.002277
Total Class R						\$0.365550	\$0.344939	\$0.020611