

RIVERNORTH[®]

2024 State Tax Information for RiverNorth Opportunities Fund, Inc.

Percentage of Income Earned by State

Some states may exempt from tax the portion of dividends generated by its own municipal obligations. Because of this, a percentage of your dividends may be exempt from state or local taxes. State tax laws vary; please consult your tax advisor to determine if your state allows this exemption. The following chart shows, as a percent, the tax exempt income earned in each state:

State	Tax-Exempt%	State	Tax-Exempt%
Alabama	2.52	Nebraska	0.52
Alaska	0.11	Nevada	0.93
Arizona	1.85	New Hampshire	0.32
Arkansas	0.4	New Jersey	5.20
California	6.71	New Mexico	0.05
Colorado	4.49	New York	10.17
Connecticut	0.52	North Carolina	0.70
Delaware	0.18	North Dakota	0.46
District of Columbia	2.83	Ohio	0.00
Florida	5.52	Oklahoma	2.83
Georgia	2.09	Oregon	0.72
Guam	0.04	Pennsylvania	0.85
Hawaii	0.21	Puerto Rico	4.02
Idaho	0.35	Rhode Island	3.43
Illinois	9.47	South Carolina	0.41
Indiana	1.1	South Dakota	2.27
Iowa	0.42	Tennessee	0.29
Kansas	0.14	Texas	1.60
Kentucky	1.08	Utah	9.85
Louisiana	1.02	Vermont	0.05
Maine	0.27	Virginia	0.75
Maryland	0.93	US Virgin Islands	0.05
Massachusetts	1.46	Washington	0.97
Michigan	3.19	West Virginia	1.66
Minnesota	1.2	Wisconsin	0.30
Mississippi	0.24	Wyoming	1.69
Missouri	1.35	Other	0.04
Montana	0.15		

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