AMENDED

Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Internal Revenue Service			See separate instructions.	
Part I Reporting	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
RiverNorth Opportunistic	Municipal Income F	und, Inc.		83-1710224
3 Name of contact for add			ne No. of contact	5 Email address of contact
ALPS FUND SERVICES			303-623-2577	
6 Number and street (or F	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact		
1290 BROADWAY, SUITE	1000			DENVER, CO 80203
8 Date of action		9 Clas	sification and description	
6/30/2022		СОММС	N STOCK	
10 CUSIP number 11 Serial nu		(s)	12 Ticker symbol	13 Account number(s)
76883F108			RMI	
	onal Action Atta	ch additiona		ee back of form for additional questions.
14 Describe the organiza the action ► SEE AT			e date of the action of the da	te against which shareholders' ownership is measured for
	age of old basis $\triangleright \underline{T}$	HE AMOUNT	SHOWN AS RETURN OF C	rity in the hands of a U.S. taxpayer as an adjustment per APITAL IN THE ATTACHED STATEMENT REPRESENTS
16 Describe the calculati valuation dates ► <u>SEI</u>		pasis and the	data that supports the calcul	lation, such as the market values of securities and the

Form 8937 (12-2017) Page 2 **Organizational Action** (continued) Part II 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. 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. 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. A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE Signature ▶ TAXPAYER

	Drint :	vour name •							
	FIIIIL	your name -	Title						
Paid Prepar Use Or	rer	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN			
		Firm's name ▶	Firm's EIN ▶						
	, ,	Firm's address ▶	Phone no.						
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054									

Sign

Here

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN 2022 WHERE RETURN OF CAPITAL WAS APPLICABLE:

RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT		DISTRIBUTIONS FROM NET INVESTMENT INCOME		RETURN OF CAPITAL AMOUNT	
1/14/2022	1/13/2022	1/31/2022	\$	0.104000	\$	0.059521	\$	0.044479
2/11/2022	2/10/2022	2/28/2022	\$	0.104000	\$	0.059521	\$	0.044479
3/17/2022	3/16/2022	3/31/2022	\$	0.104000	\$	0.059521	\$	0.044479
4/14/2022	4/13/2022	4/29/2022	\$	0.104000	\$	0.059521	\$	0.044479
5/13/2022	5/12/2022	5/31/2022	\$	0.104000	\$	0.059521	\$	0.044479
6/16/2022	6/15/2022	6/30/2022	\$	0.104000	\$	0.059521	\$	0.044479
		TOTALS	\$	0.624000	\$	0.357126	\$	0.266874