AMENDED

Form 8937	
(December 2017)	
Department of the Treasury Internal Revenue Service	

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

Pá	art I Rep	orting l	lssuer			
1	Issuer's name	•				2 Issuer's employer identification number (EIN)
	erNorth Oppo					46-4084978
3	Name of cont	act for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact
	S FUND SER				303-623-2577	7 Oit, town or next office, state, and 7 ID and a frantist
6	Number and s	street (or H	2.0. box it mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
100			1000			
	D BROADWA		1000	9 Class	ification and description	DENVER, CO 80203
Ũ	Date of dotton	I.		0 01000		
7/31	/2022			СОММО	N STOCK	
_	CUSIP numbe	er	11 Serial number		12 Ticker symbol	13 Account number(s)
	SEE ATTAC	HED			SEE ATTACHED	
Pa	rt II Org	anizatio	onal Action Attac	ch additional		See back of form for additional questions.
14	Describe the	e organiza	tional action and, if a	applicable, the	e date of the action or the o	date against which shareholders' ownership is measured for
	the action ►	SEE AT	TACHED STATEME	ENT		
15	Describe the	auantitat	tive effect of the ora:	anizational act	ion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment per
10						CAPITAL IN THE ATTACHED STATEMENT REPRESENTS
ΔP			IAREHOLDERS' TA			CAPITAL IN THE ATTACHED STATEMENT REPRESENTS
AR	LDUCTION		AREHOLDERS TA	X DASIS IN T	THE SHARES HEED.	
16			-	pasis and the	data that supports the calc	culation, such as the market values of securities and the
	valuation da	tes ► <u>SEE</u>	E LINE 15 ABOVE.			

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.

				e examined this return, including accomp ation of preparer (other than officer) is base						
Sign Here			TAXPAYER	Y OF THIS FORM IS MA		OFFICES OF THE				
Paid	Print/Type preparer's name arer Only Firm's name Firm's address		preparer's name	Preparer's signature	Date	Check if self-employed				
Use C										
Send Fo	Firm's address ► Phone no. Phone no. Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054									

RIVERNORTH OPPORTUNITIES FUND, INC. SUPPLEMENTAL ATTACHMENT TO FORM 8937 46-4084978

PART I, QUESTION 10 AND 12:

CLASS	CUSIP NUMBER	TICKER SYMBOL
Common	76881Y109	RIV
4.375% Series A Cumulative Preferred Stock	76881Y208	RIVPRA

PART II, QUESTION 14:

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

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE	TOTAL	DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Common	76881Y109	RIV	1/14/2022	1/13/2022	1/31/2022	\$ 0.170000	\$ 0.117377	\$ 0.052623
Common	76881Y109	RIV	2/11/2022	2/10/2022	2/28/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	3/17/2022	3/16/2022	3/31/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	4/14/2022	4/13/2022	4/29/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	5/13/2022	5/12/2022	5/31/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	6/16/2022	6/15/2022	6/30/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	7/15/2022	7/14/2022	7/29/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	08/17/2022	08/16/2022	08/31/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	09/16/2022	09/15/2022	09/30/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	10/14/2022	10/13/2022	10/31/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	11/21/2022	11/18/2022	11/30/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
Common	76881Y109	RIV	12/15/2022	12/14/2022	12/30/2022	\$ 0.170000	\$ 0.072271	\$ 0.097729
					TOTALS	\$ 2.040000	\$ 0.912358	\$ 1.127642

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE	TOTAL	DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
4.375% Series A Cumulative Preferred Stock	76881Y208	RIVPRA	5/3/2022	5/2/2022	5/16/2022	\$ 0.104200	\$ 0.104200	\$-
					TOTALS	\$ 0.104200	\$ 0.104200	\$-