AMENDED

Form **8937** (December 2017)
Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

See separate instructions

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 CORE OPP	ORTUNITY FUND			20-5662471	
3 Name of contact for ad-		5 Email address of contact			
ALPS FUND SERVICES					
6 Number and street (or F	P.O. box if mail is not	delivered to	street address) of contact	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		
9/30/2022		COMMC	N STOCK		
10 CUSIP number	11 Serial number(s		12 Ticker symbol	13 Account number(s)	
See Statement Part II Organization	nal Action Attac	h additions	See Statement	See back of form for additional questions.	
				ate against which shareholders' ownership is measured for	
the action ► SEE A			e date of the action of the da	ate against which shareholders ownership is measured for	
SELT	THORIED STATEME	.141			
	age of old basis ► Th	HE AMOUNT	SHOWN AS RETURN OF	urity in the hands of a U.S. taxpayer as an adjustment per CAPITAL IN THE ATTACHED STATEMENT REPRESENTS	
Describe the calculation dates ► <u>SEI</u>	_	asis and the	data that supports the calcu	ulation, such as the market values of securities and the	

Preparer

Firm's name

Form 8937 (12-2017) Page 2 Part II **Organizational Action** (continued) 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. Sign A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE Here Signature ▶ TAXPAYER Print your name ▶ Print/Type preparer's name Preparer's signature PTIN Paid Check if

Use Only Firm's address ▶ Phone no. Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

self-employed

Firm's EIN ▶

PART I, QUESTION 10 AND 12:

	CUSIP	TICKER		
CLASS	NUMBER	SYMBOL		
Class I	76881N889	RNCIX		
Class R	76881N103	RNCOX		

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED SEPTEMBER 30, 2022 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

	CUSIP	TICKER			PAYABLE		TAXABLE DIVIDEND	RETURN OF CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class I	76881N889	RNCIX	01/27/2022	01/28/2022	01/31/2022	\$ 0.045820	\$0.031770	\$0.014050
Class I	76881N889	RNCIX	02/24/2022	02/25/2022	02/28/2022	\$ -	\$ -	\$ -
Class I	76881N889	RNCIX	03/29/2022	03/30/2022	03/31/2022	\$ 0.019790	\$0.013722	\$0.006068
Class I	76881N889	RNCIX	04/27/2022	04/28/2022	04/29/2022	\$ 0.025500	\$0.017681	\$0.007819
Class I	76881N889	RNCIX	05/26/2022	05/27/2022	05/31/2022	\$ 0.024880	\$0.017251	\$0.007629
Class I	76881N889	RNCIX	06/28/2022	06/29/2022	06/30/2022	\$ 0.022080	\$0.015309	\$0.006771
Class I	76881N889	RNCIX	07/27/2022	07/28/2022	07/29/2022	\$ 0.020990	\$0.014554	\$0.006436
Class I	76881N889	RNCIX	08/29/2022	08/30/2022	08/31/2022	\$ 0.018110	\$0.012557	\$0.005553
Class I	76881N889	RNCIX	09/28/2022	09/29/2022	09/30/2022	\$ 0.026840	\$0.018610	\$0.008230
Total Class I						\$0.204010	\$0.141454	\$0.062556

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R	76881N103	RNCOX	01/27/2022	01/28/2022	01/31/2022	\$ 0.044210	\$0.030653	\$0.013557
Class R	76881N103	RNCOX	02/24/2022	02/25/2022	02/28/2022	\$ -	\$ -	\$ -
Class R	76881N103	RNCOX	03/29/2022	03/30/2022	03/31/2022	\$ 0.018250	\$0.012654	\$0.005596
Class R	76881N103	RNCOX	04/27/2022	04/28/2022	04/29/2022	\$ 0.024000	\$0.016641	\$0.007359
Class R	76881N103	RNCOX	05/26/2022	05/27/2022	05/31/2022	\$ 0.023450	\$0.016259	\$0.007191
Class R	76881N103	RNCOX	06/28/2022	06/29/2022	06/30/2022	\$ 0.020880	\$0.014477	\$0.006403
Class R	76881N103	RNCOX	07/27/2022	07/28/2022	07/29/2022	\$ 0.019420	\$0.013465	\$0.005955
Class R	76881N103	RNCOX	08/29/2022	08/30/2022	08/31/2022	\$ 0.016600	\$0.011510	\$0.005090
Class R	76881N103	RNCOX	09/28/2022	09/29/2022	09/30/2022	\$ 0.025490	\$0.017674	\$0.007816
Total Class R				•		\$0.192300	\$0.133333	\$0.058967