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 I 1 Issuer's name	ssuer			2 Issuer's employer identification number (EIN)
RIVERNORTH FLEXIBLE		84-3219463		
3 Name of contact for add	ditional information	4 Telephor	e No. of contact	5 Email address of contact
ALPS FUND SERVICES				
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				
6/30/2023				
10 CUSIP number 11 Serial number(s)		s)	12 Ticker symbol	13 Account number(s)
76883H104			RFM	
Part II Organization	onal Action Attac	ch additiona	I statements if needed. S	ee back of form for additional questions.
14 Describe the organiza	tional action and, if a	applicable, the		ate against which shareholders' ownership is measured for
the action ► SEE A	TACHED STATEMI	ENT		
share or as a percenta	age of old basis ▶ T	HE AMOUNT		rity in the hands of a U.S. taxpayer as an adjustment per CAPITAL IN THE ATTACHED STATEMENT S HELD.
Describe the calculation valuation dates ► SE	-	pasis and the	data that supports the calcu	lation, such as the market values of securities and the

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Part I		Organizational Action (continu	ed)		
17 Lis	st the	applicable Internal Revenue Code sec	tion(s) and subsection(s) upon whi	ch the tax treatment is based ▶	•
PURSU.	ANT 1	TO IRC SECTION 301(C)(1), THE POP	RTION OF A DISTRIBUTION WHI	CH IS A DIVIDEND (AS DEFIN	IED UNDER IRC 316)
IS INCL	UDAE	BLE IN GROSS INCOME. PURSUAN	T TO IRC 301(C)(2), THE PORTIC	N OF THE DISTRIBUTION WI	HICH IS NOT A DIVIDEND
		PPLIED AGAINST AND REDUCE TH			
40 0		111 1 1 1 10 5 NO	T ADDI ICADI E TO TIUC TRANC	ACTION AC NO LOCC WOLL	D DE DECOCNIZED
	-	resulting loss be recognized? ► NO			
		URN OF CAPITAL DISTRIBUTION. T			
RETUR	N OF	CAPITAL DISTRIBUTION WHICH MA	Y AFFECT THE GAIN OR LOSS	REALIZED UPON THE DISPO	SITION OF THE SHARES.
19 Pr	ovide	any other information necessary to im	plement the adjustment, such as t	he reportable tax year ▶ PURS	SUANT TO IRC SECTION 6045,
		D BY THE EMERGENCY ECONOMIC			
		TS IN THE COST BASIS REPORTING			
		PARTICULAR SHAREHOLDER, THE			
		•			SE ADJUSTED AS OF
THE DIV	/IDEN	ID DATE TO REFLECT THE RETURN	TOF CAPITAL DESCRIBED ABO	VE.	
		r penalties of perjury, I declare that I have on the true, correct, and complete. Declaration			
	bellel	, it is true, correct, and complete. Declaration	on of preparer (other than officer) is base	ed on all information of which prepa	arer has any knowledge.
Sign		A SIGNEI	O COPY OF THE	IS FORM IS M	AINTAINED
Here	Signa	ture ▶	Date >	AINTAINLD	
	9114		CES OF THE TA		
	Deint :		JLS OF THE TA		
	Print !	your name ► Print/Type preparer's name	Preparer's signature	Title ► Date	OL L D : PTIN
Paid		Tranviye preparer straine	Tropaidi d dignature	Date	Check I if
Prepa	rer				self-employed
Use C		Firm's name ►			Firm's EIN ▶
		Firm's address ▶			Phone no.
Send Fo	rm 89	37 (including accompanying statemen	ts) to: Department of the Treasury	, Internal Revenue Service, Ogo	den, UT 84201-0054

Amended

RiverNorth Flexible Municipal Income Fund, Inc. SUPPLEMENTAL ATTACHMENT TO FORM 8937 84-3219463

PART II, QUESTION 14:

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

RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT	DISTRIBUTIONS FROM NET INVESTMENT INCOME	RETURN OF CAPITAL AMOUNT
1/13/2023	1/12/2023	1/31/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
2/15/2023	2/14/2023	2/28/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
3/15/2023	3/14/2023	3/31/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
4/14/2023	4/13/2023	4/28/2023	\$ 0.495210	\$ 0.424619	\$ 0.070591
5/15/2023	5/12/2023	5/31/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
6/15/2023	6/14/2023	6/30/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
7/14/2023	7/13/2023	7/31/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
8/15/2023	8/14/2023	8/31/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
9/15/2023	9/14/2023	9/29/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
10/13/2023	10/12/2023	10/31/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
11/15/2023	11/14/2023	11/30/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
12/15/2023	12/14/2023	12/29/2023	\$ 0.098500	\$ 0.027909	\$ 0.070591
		TOTALS	\$ 1.578710	\$ 0.731618	\$ 0.847092