(December 2017

Department of the Treasury

AMENDED Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name RiverNorth Capital and Income Fund, Inc. 32-0472699 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact ALPS FUND SERVICES 303-623-2577 6 Number and street (or 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 Classification and description 6/30/2023 COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **RSF** 76882B108 Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► SEE ATTACHED STATEMENT 15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ THE AMOUNT SHOWN AS RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDERS' TAX BASIS IN THE SHARES HELD. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► SEE LINE 15 ABOVE

Form 8937 (12-2017) Page **2**

Part I] (Organizational Action (continued,							
SECTIO	N 301	(C)(1), THE PORTION OF A DISTRIBUT	n(s) and subsection(s) upon which the tax tre	UNDER IRC SEC	TION 316) IS INCLUDABLE				
		PPLIED AGAINST AND REDUCE THE A	01(C)(2), THE PORTION OF THE DISTRIBUTED BASIS OF THE STOCK	JIION WHICH IS	NOT A DIVIDEND				
JIIALL	DE AI	TELED AGAINST AND REDUCE THE A	DJUJIED BAJIJ OF THE STOCK.						
18 Ca	an any	resulting loss be recognized? ► NOT A	PPLICABLE TO THIS TRANSACTION AS	NO LOSS WOUL	D BE RECOGNIZED				
			SHAREHOLDER'S COST BASIS SHOULD						
RETURI	N OF	CAPITAL DISTRIBUTION WHICH MAY A	AFFECT THE GAIN OR LOSS REALIZED U	JPON THE DISPO	SITION OF THE SHARES.				
19 Pr	ovide	any other information necessary to imple	ment the adjustment, such as the reportable	e tax year ► PURS	SUANT TO IRC SECTION 6045,				
AS AME	NDE	D BY THE EMERGENCY ECONOMIC ST	ABILIZATION ACT OF 2008, BROKERS A	RE REQUIRED T	O REFLECT THESE				
			OR COVERED SECURITIES. IF A BROKE						
		· · · · · · · · · · · · · · · · · · ·	OST BASIS OF THE SHAREHOLDER'S SH.	ARES SHOULD B	SE ADJUSTED AS OF				
THE DIV	/IDEN	ID DATE TO REFLECT THE RETURN OF	F CAPITAL DESCRIBED ABOVE.						
	11								
	belief	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									
Here	Signa	A SIGNED COPY OF THE	IS FORM IS MAINTAINED AT THE	OFFICES OF T	HE TAXPAYER				
	3								
	Print	your name ▶		Title ►					
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN				
Prepa	ırer				self-employed				
Use C		Firm's name			Firm's EIN ▶				
Send Fo	rm ga	Firm's address 137 (including accompanying statements)	to: Department of the Treasury, Internal Rev	venue Service Occ	Phone no.				
2011011	00	o. moraanig accompanying statements)	sparamont of the freaduly, internal Nev	Joi vide, Ogt	ac, C C E				

AMENDED

RiverNorth Capital and Income Fund, Inc. SUPPLEMENTAL ATTACHMENT TO FORM 8937 32-0472699

PART II, QUESTION 14:

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

COMMON SHAPES

				TAXABLE	RETURN OF	
		PAYABLE	TOTAL	DIVIDEND	CAPITAL	
RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT	
01/13/2023	01/12/2023	01/31/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064	
02/15/2023	02/14/2023	02/28/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064	
03/15/2023	03/14/2023	03/31/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064	
04/14/2023	04/13/2023	04/28/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064	
05/15/2023	05/12/2023	05/31/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064	
06/15/2023	06/14/2023	06/30/2023	\$ 0.142400	\$ 0.084336	\$ 0.058064	
		TOTALS	\$ 0.854400	\$ 0.506016	\$ 0.348384	