## (December 2011) Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Part Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name City National Rochdale Dividend & Income Fund 13-4053250 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact **Investor Services Representatives** 1-888-889-0799 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 **One Freedom Valley Drive** Oaks, PA 19456 8 Date of action 9 Classification and description 09/26/2013 **NON-TAXABLE RETURN OF CAPITAL DISTRIBUTION** 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **RIMHX** 17800P704 Part II Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action > The City National Rochdale Dividend & Income Fund paid a non-taxable return of capital distribution on September 26, 2013 to shareholders of record as of September 24, 2013. The estimated percentage of the non-taxable return of capital distribution paid to shareholders of record September 24, 2013 is 88% of the total amount of the distribution. 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 15 share or as a percentage of old basis The total non- taxable return of capital portion of the distribution paid to shareholders of record September 24, 2013 was \$0.2366 per share. 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 ► The basis of shareholders of record date September 24, 2013 is reduced by the per share amount of \$0.2366 as referenced above, the rate was determined in accordance with IRC 301 & 316.

Part		Organizational Action (continued)			
17		applicable Internal Revenue Code section		treatment is based ▶	IRC 301 & 316.
		y resulting loss be recognized? ► Not ap			
		The shareholders cost basis should be		distribution which n	nay affect the gain or loss
realize	ed by th	he shareholder upon disposition of his/h	her shares.		
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶					
The information provided herein will be provided to each shareholder on their 2013 Form 1099 DIV statement, Box 3.					
		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			
	belie	elief, 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	ature ▶		Date ►	
	Print	your name ► Signed Copy Retained by C		Title ►	
Paid		Print/Type preparer's name	Preparer's signature		Check if PTIN
Prep					self-employed
Use	Only				Firm's EIN ▶
		Firm's address ▶			Phone no.
Send F	orm 89	937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054			