



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶  
Internal Revenue Code Sections 301, 316, 852

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18 Can any resulting loss be recognized? ▶ No

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶  
See Statement 1 for the per share amounts and dates of distributions impacted by this organizational action.  
This organizational action is reportable with respect to calendar year 2018.


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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

Signature ▶  Date ▶ 2/28/19

Print your name ▶ Ronald Fisher Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Baruch J. Cohen		<u>2/25/2019</u>		P01269048
	Firm's name ▶ Deloitte Tax LLP	Firm's EIN ▶	86-1065772	Phone no.	212-492-4000
	Firm's address ▶ 30 Rockefeller Plaza, New York, NY 10112-0015				

BLACKROCK UTILITIES, INFRASTRUCTURE & POWER OPPORTUNITIES TRUST  
F.E.I.N. 45-3417652  
FOR THE PERIOD ENDED DECEMBER 31, 2018  
ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

<u>Payable Date</u>	<u>Per Share Reduction of Basis in Stock</u>
02/28/2018	\$ 0.000035
03/29/2018	\$ 0.000576
04/30/2018	\$ 0.000576
05/31/2018	\$ 0.000576
06/29/2018	\$ 0.000576
07/31/2018	\$ 0.000576
08/31/2018	\$ 0.000576
09/28/2018	\$ 0.000576
10/31/2018	\$ 0.000576
11/30/2018	\$ 0.000576
12/31/2018	\$ 0.000576