

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

18 Can any resulting loss be recognized? ▶ No

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 2021.

Sign Here 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.

Signature ▶ Ronald Fisher Date ▶ 03/07/2022

Print your name ▶ Ronald Fisher Title ▶ Assistant Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Baruch J. Cohen	<u>Baruch J. Cohen</u>	3/2/2022		P01269048
	Firm's name ▶ Deloitte Tax LLP	Firm's address ▶ 30 Rockefeller Plaza, New York, NY 10112-0015		Firm's EIN ▶	86-1065772
				Phone no.	212-492-4000

BLACKROCK ENERGY AND RESOURCES TRUST
F.E.I.N. 20-1879222
FOR THE YEAR ENDED DECEMBER 31, 2021
ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

<u>Payable Date</u>	<u>Per Share Reduction of Basis in Stock</u>
1/29/2021	0.013844409
2/26/2021	0.013844409
3/31/2021	0.013844409
4/30/2021	0.013844409
5/28/2021	0.013844409
6/30/2021	0.013844409
7/30/2021	0.013844409
8/13/2021	0.013844409
9/30/2021	0.013844409
10/29/2021	0.013844409
11/30/2021	0.013844409
12/31/2021	0.013844409