► See separate instructions.

Part I Reporting Issuer	
1 Issuer's name	2 Issuer's employer identification number (EIN)
BLACKROCK CORPORATE HIGH YIELD FUND, INC.	38-3681484
3 Name of contact for additional information 4 Telephone No. of con	tact 5 Email address of contact
BlackRock Advisors (800) 882 6 Number and street (or P.O. box if mail is not delivered to street addres	
6 Number and street (or P.O. box if mail is not delivered to street addres	s) of contact 7 City, town, or post office, state, and ZIP code of contact
One Financial Center	Poston MA 02111
8 Date of action 9 Classification and	Boston, MA 02111 description
December 31, 2023 Common Stock - Red	gulated Investment Company
10 CUSIP number 11 Serial number(s) 12 Ticker	
09255P107 n/a HYT	n/a
Part II Organizational Action Attach additional statements	· · · · · · · · · · · · · · · · · · ·
	action or the date against which shareholders' ownership is measured for
the action The Issuer paid a monthly distributions to common	shareholders January 2023 to December 2023.
All or a portion of each distribution constitutes a non-taxable return of	capital.
<u> </u>	
15 Describe the quantitative effect of the organizational action on the ba	asis of the security in the hands of a U.S. taxpayer as an adjustment per
	tion that constitutes a non-taxable return of capital will decrease a
U.S. taxpayer's basis in the shares of the Issuer. Please see Statemen	
-	ports the calculation, such as the market values of securities and the
	profits were compared to distributions paid during the taxable period
ended December 31, 2023. The non-taxable return of capital represent	
December 31, 2023 in excess of Issuer's current and accumulated earn	hings and profits under IRC Section 316.

Form 893	37 (12-2	2017)					Page 2
Part		Organizational Action (continued)					· · · · · ·
		applicable Internal Revenue Code section	(s) and subsection(s) upon which th	e tax treatmen	t is based •	•	
		nue Code Sections 301, 316, 852					
interna	T CVC						
18 Ca	an anv	resulting loss be recognized? ► No					
	u u,	<u>110</u>					
19 Pr	rovide	any other information necessary to implen	nent the adjustment, such as the re	portable tax ye	ear 🕨		
		nt 1 for the per share amounts and dates					
		ational action is reportable with respect					
		r penalties of perjury, I declare that I have exam					
	belief	, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on	all information of	f which prepa	arer has any kno	wledge.
Sign							
Here	Signa	ture ►		Date ►	2/26/2024	ŀ	
	Print	your name ► Ed Brodzinski		Title ►	Assistant	Treasurer	DTIN
Paid		Print/Type preparer's name	Preparer's signature	Date	10004	Check 🖌 if	PTIN
Prepa		Tara Bongiorni	Jara L. Bongiorni	2/23	/2024	self-employed	P02359596
Use C	Only	Firm's name ► Deloitte Tax LLP Firm's address ► 30 Rockefeller Plaza, N	/ Jew Vork NV 10112 0015			Firm's EIN ► Phone no.	86-1065772 212-492-4000
		JURUCKEIEIIEI PIdZd, I	NOW TOIN, INT TOTIZ-DUTD				212-472-4000

 Firm's address ► 30 ROCKETETET F122a, New TOTK, NT TOTL2 0010

 Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

 NM0224U-3420670-2/3

BLACKROCK CORPORATE HIGH YIELD FUND, INC. F.E.I.N. 38-3681484 FOR THE YEAR ENDED DECEMBER 31, 2023 <u>ATTACHMENT TO FORM 8937</u>

Non-Taxable Return of Capital

	Per Share
	<u>Reduction of</u>
Payable Date	Basis in Stock
1/31/2023	\$0.020631593
2/28/2023	\$0.020631593
3/31/2023	\$0.020631593
4/28/2023	\$0.020631593
5/31/2023	\$0.020631593
6/30/2023	\$0.020631593
7/31/2023	\$0.020631593
8/31/2023	\$0.020631593
9/29/2023	\$0.020631593
10/31/2023	\$0.020631593
11/30/2023	\$0.020631593
12/20/2023	\$0.020631593