Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I	Reporting I	ssuer		-		-			
1 Issuer's	s name				2	2 Issuer's employer identification number (EIN)			
BLACKROCK ENHANCED GOVERNMENT FUND, INC.						54-2185310			
3 Name of contact for additional information 4 Telephone No. of contact						5 Email address of contact			
BlackRock		O hav if mail is not	dolivered to a	(800) 882-0052 street address) of contact		utual_funds_ff_www@blackrock.com 7 City, town, or post office, state, and ZIP code of contact			
• Numbe	i and street (or r	.O. DOX II IIIali is not	·	r only, town, or post office, state, and zir code of contact					
One Financ	cial Center		В	oston, MA 02111					
8 Date of action 9 Classification and description									
Dagamahan	21 2022		C =	Charle Damilated Inves					
December 10 CUSIP		11 Serial number(Stock - Regulated Investigation 12 Ticker symbol		прапу 3 Account number(s)			
			(-)			(-)			
092	255K108	n/a		EGF		n/a			
Part II						of form for additional questions.			
	_				_	st which shareholders' ownership is measured for			
	· · · · · · · · · · · · · · · · · · ·				s from Janu	uary 2023 to December 2023.			
All or a por	tion of each dis	tribution constitute	es a non-taxa	ble return of capital.					
15 Door	riba tha quantitat	ive offect of the ergo	onizational aat	ion on the basis of the sec	ourity in the	hands of a LLC taxpayar as an adjustment per			
						hands of a U.S. taxpayer as an adjustment per non-taxable return of capital will decrease a			
				ee Statement 1 for the no					
U.S. taxpay	yer s basis iii tiii	e shares or the issu	iei. Piease si	ee Statement 1101 the no	ion-taxable	текитт от саркат.			
4C Dane	المحال والمحاج والمحاجة					ch as the market values of securities and the			
		J			,				
						to distributions paid during the taxable period utions paid during the taxable period ended			
				mulated earnings and pr					
December	51, 2025 III CACC	,33 01 133 0 01 3 0 0 111	ont and accur	naidtea earnings and pr	TOTILS GITGOT	The Section 516.			

Part I		Organizational Action (continued)					, , , , , , , , , , , , , , , , , , , ,	
		applicable Internal Revenue Code section(s) and subsection	ction(s) upon which the tax tr	eatment	is based ▶	·		
<u>Internal</u>	Internal Revenue Code Sections 301, 316, 852							
18 Ca	an any	resulting loss be recognized? ► No						
-								
19 Pr	ovide	any other information necessary to implement the adjus	stment, such as the reportable	e tax ye	ar ▶			
See Sta	temer	at 1 for the per share amounts and dates of distributi	ons impacted by this organ	nizationa	al action.			
This org	ganiza	tional action is reportable with respect to calendar y	vear 2023.					
	Unde	r penalties of perjury, I declare that I have examined this return	n, including accompanying sched	dules and	statements.	and to the best	of my knowledge and	
		it is true, correct, and complete. Declaration of preparer (other						
Sign		C 12 1 1						
Here	Signa	ture N Brok		Date ►	2/29/2024			
	Print	/our name ► Ed Brodzinski	t	Title ►	Assistant	Treasurer	D=11.	
Paid		Print/Type preparer's name Preparer's sig	1 4-	Date	2/2024	Check ✓ if	PTIN	
Prepa		Tara Bongiorni ₩₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩ ₽₩	Bongiorni	2123	3/2024	self-employed	P02359596	
Use C	nly	Firm's name ► Deloitte Tax LLP Firm's address ► 30 Rockefeller Plaza, New York, NY	10112-0015			Firm's EIN ► Phone no.	86-1065772 212-492-4000	

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BLACKROCK ENHANCED GOVERNMENT FUND, INC. F.E.I.N. 54-2185310 FOR THE TAXABLE YEAR ENDED DECEMBER 31, 2023 ATTACHMENT TO FORM 8937

NON-TAXABLE RETURN OF CAPITAL

Payable Date	Per Share Reduction of Basis in Stock
1/31/2023	0.014324674
2/28/2023	0.014324674
3/31/2023	0.014324674
4/28/2023	0.014324674
5/31/2023	0.014324674
6/30/2023	0.014324674
7/31/2023	0.014324674
8/31/2023	0.014324674
9/29/2023	0.014324674
10/31/2023	0.014324674
11/30/2023	0.014324674
12/20/2023	0.014324674