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	Issuer				
1 Issuer's name				2 Issuer's employer ide	entification number (EIN)
BLACKROCK ENHANCED 3 Name of contact for ad		5 Email address of conta	92549 ot		
3 Name of Contact for au	ditional information	Telephoi	ne No. of contact	3 Email address of conta	Ct
BlackRock Advisors			(800) 882-0052	 mutual_funds_ff_www@b	olackrock.com
6 Number and street (or P.O. box if mail is not delivered to street address)					state, and ZIP code of contact
One Financial Center		0.01		Boston, MA 02111	
8 Date of action		9 Clas	sification and description		
December 31, 2022		Commo	n Stock - Regulated Inves	tment Company	
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)	
092524107	n/a		BGY		/a
				See back of form for additional	•
-				late against which shareholders' ow	·
				rom January 2022 to December 20)22.
All or a portion of each dis	stribution constitute	es a non-taxa	ible return of capital.		
•				urity in the hands of a U.S. taxpayer	
				stitutes a non-taxable return of ca	pital will decrease a
U.S. taxpayer's basis in th	ie shares of the Issu	ier. Please s	see Statement 1 for the no	n-taxable return of capital.	
40 5 11 11 1 1 1					
	•			ulation, such as the market values of	
				compared to distributions paid du	
				of distributions paid during the t	axable period ended
December 31, 2022 III exc	ess or issuer s curre	ent and accu	muiateu earnings and pro	fits under IRC Section 316.	
					- 0007
For Paperwork Reduction	Act Notice, see the	separate Ins	structions.	Cat. No. 37752P	Form 8937 (12-2017)

For Paperwork Reduction Act Notice, see the separate Instructions.

Cat. No. 37752P

Form 893	37 (12-	-2017)	Page 2
Part	I	Organizational Action (continued)	
17 Li	ist the	e applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is base	ed ▶
<u>Interna</u>	l Reve	enue Code Sections 301, 316, 852	
18 C	an anv	y resulting loss be recognized? ► No	
10 0	arrarry	y resulting loss be recognized: > NO	
19 P	rovide	e any other information necessary to implement the adjustment, such as the reportable tax year $ ightlest$ $_$	
See Sta	ateme	ent 1 for the per share amounts and dates of distributions impacted by this organizational action	n.
This or	ganiza	ational action is reportable with respect to calendar year 2022.	
	Lindo	er penalties of perjury, I declare that I have examined this return, including accompanying schedules and stateme	and to the best of my knowledge and
		of penalties of penalty, it declare that this ve examined this feturit, including accompanying scriedules and statement, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on the preparer (other than	
Sign		< 170 1	
Here	Signs	ature ► Date ► 2/23/2	2023
	Signa	adule P	
	Print	your name ► Ed Brodzinski Title ► Assist.	ant Treasurer
	1	Print/Type preparer's name Preparer's signature Date	DTINI
Paid	246×	Barra () (akara 2/21/2021	Cneck √ If
Prepa Use (· / ·	Firm's EIN ► 86-1065772
use (אוווע	Firm's address ► 30 Rockefeller Plaza, New York, NY 10112-0015	Phone no. 212-492-4000
Send Fo	orm 89	937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, 0	

NON-TAXABLE RETURN OF CAPITAL

Payable Date	Per Share Reduction of Basis in Stock
1/31/2022	\$0.017599756
2/28/2022	\$0.017599756
3/31/2022	\$0.017599756
4/29/2022	\$0.017599756
5/31/2022	\$0.017599756
6/30/2022	\$0.017599756
7/29/2022	\$0.017599756
8/31/2022	\$0.017599756
9/30/2022	\$0.017599756
10/31/2022	\$0.017599756
11/30/2022	\$0.017599756
12/30/2022	\$0.017599756