

**Report of Organizational Actions  
 Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
BLACKROCK RESOURCES AND COMMODITIES STRATEGY TRUST		27-4628656	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
BlackRock Advisors	(800) 882-0052	mutual_funds_ff_www@blackrock.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
One Financial Center		Boston, MA 02111	
<b>8</b> Date of action		<b>9</b> Classification and description	
December 31, 2022		Common Stock - Regulated Investment Company	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
09257A108	n/a	BCX	n/a

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ The Issuer paid a monthly distribution to common shareholders from January 2022 to December 2022.  
 All or a portion of each distribution constitutes a non-taxable return of capital.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer. Please see Statement 1 for the non-taxable return of capital.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ Issuer's current and accumulated earnings and profits were compared to distributions paid during the taxable period ended December 31, 2022. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended December 31, 2022 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.

**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 2022.

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 ▶ Ed M Brodzinski Date ▶ 2/23/2023

Print your name ▶ Ed Brodzinski 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>Baruch J. Cohen</u>	2/21/2023		P01269048
	Firm's name ▶ Deloitte Tax LLP	Firm's EIN ▶		86-1065772	
	Firm's address ▶ 30 Rockefeller Plaza, New York, NY 10112-0015	Phone no.		212-492-4000	

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

BLACKROCK RESOURCES AND COMMODITIES STRATEGY TRUST  
F.E.I.N. 27-4628656  
FOR THE YEAR ENDED DECEMBER 31, 2022  
ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

<u>Payable Date</u>	<u>Per Share Reduction of Basis in Stock</u>
1/31/2022	\$ 0.018561273
2/28/2022	\$ 0.018561273
3/31/2022	\$ 0.020881432
4/29/2022	\$ 0.020881432
5/31/2022	\$ 0.020881432
6/30/2022	\$ 0.020881432
7/29/2022	\$ 0.020881432
8/31/2022	\$ 0.020881432
9/30/2022	\$ 0.020881432
10/31/2022	\$ 0.024036849
11/30/2022	\$ 0.024036849
12/30/2022	\$ 0.024036849