

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 2023.

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 ▶ 2/26/2024

Print your name ▶ Ed Brodzinski 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>	2/25/2024		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

BLACKROCK ENERGY AND RESOURCES TRUST
F.E.I.N. 20-1879222
FOR THE TAXABLE YEAR ENDED DECEMBER 31, 2023
ATTACHMENT TO FORM 8937

NON-TAXABLE RETURN OF CAPITAL

<u>Payable Date</u>	<u>Per Share Reduction of Basis in Stock</u>
1/31/2023	0.030218469
2/28/2023	0.030218469
3/31/2023	0.033937665
4/28/2023	0.033937665
5/31/2023	0.033937665
6/30/2023	0.033937665
7/31/2023	0.033937665
8/31/2023	0.033937665
9/29/2023	0.033937665
10/31/2023	0.033937665
11/30/2023	0.033937665
12/20/2023	0.033937665