## 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 Issuer							
1 Issuer's name					2 Issuer's employer identification number (EIN)		
BLACKROCK MULTI-SECTOR OPPORTUNITIES TRUST  3 Name of contact for additional information 4 Telephone No. of contact					82-3316098		
3 Name of contact for add	iitionai information	4 relephon	ie No. of contact		5 Email address of contact		
BlackRock Advisors			(800) 882-0052		mutual_funds_ff_www@blackrock.com		
6 Number and street (or P	.O. box if mail is not	delivered to		tact	7 City, town, or post office, state, and ZIP code of contact		
· ·			·				
One Financial Center					Boston, MA 02111		
8 Date of action		9 Class	sification and descripti	ion			
December 31, 2023			Stock - Regulated I	nvestment C			
10 CUSIP number	11 Serial number(	S)	12 Ticker symbol		13 Account number(s)		
001000104	2/0		VMCOV		nlo		
09190C104  Part II Organization	n/a <b>nal Action</b> Attac	ch additiona	XMSOX   statements if need	led. See bad	n/a ck of form for additional questions.		
					inst which shareholders' ownership is measured for		
~				-	le period ended December 31, 2023.		
All or a portion of each dis				<u> </u>			
			·				
45 Describe the guartitat	ive offect of the ever	mizational and	tion on the basis of the		the hands of a LLC townsyon as an adjustment now		
					the hands of a U.S. taxpayer as an adjustment per 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.							
	_				such as the market values of securities and the		
					red to distributions paid during the taxable period		
					ibutions paid during the taxable period ended		
December 31, 2023 in exce	ss of Issuer's curre	ent and accu	mulated earnings and	d profits und	der IRC Section 316.		

Part		Organizational Action (continued	d)		
<b>17</b> Li	st the	applicable Internal Revenue Code section	on(s) and subsection(s) upon which the tax	treatment is based	<b>•</b>
Internal	Reve	nue Code Sections 301, 316, 852			
<b>18</b> C	an any	resulting loss be recognized? ► No			
<b>19</b> Pi	rovide	any other information necessary to imple	ement the adjustment, such as the reportal	ble tax vear ▶	
			es of distributions impacted by this orga		
		tional action is reportable with respec		arnzanonar action.	
11113 01	garnze	monar action is reportable with respec	ot to calcilaar year 2020.		
			amined this return, including accompanying sche		
	belief	it is true, correct, and complete. Declaration	of preparer (other than officer) is based on all info	ormation of which pre	parer has any knowledge.
Sign		< 17. 0 1			
Here	Signa	ture > EAR Brod		Date ▶ 2/29/202	24
	Print	your name► Ed Brodzinski		Title ► Assistar	nt Treasurer
Paid		Print/Type preparer's name	Preparer's signature	Date	Check ✓ if PTIN
Prepa	arer	Baruch J. Cohen	Baruch ). Cohen	2/27/2024	self-employed P01269048
Use C		Firm's name ► Deloitte Tax LLP			Firm's EIN ▶ 86-1065772
	- · · · <b>y</b>	Firm's address ► 30 Rockefeller Plaza	New York, NY 10112-0015		Phone no. 212-492-4000

Page **2** 

## BLACKROCK MULTI-SECTOR OPPORTUNITIES TRUST F.E.I.N. 82-3316098 FOR THE YEAR ENDED DECEMBER 31, 2023 ATTACHMENT TO FORM 8937

## NON-TAXABLE RETURN OF CAPITAL

	Per Share			
		Reduction of		
Payable Date		Basis in Stock		
03/31/2023	\$	0.449966419		
06/30/2023	\$	0.449966419		
09/29/2023	\$	0.449966419		