

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 2019.

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 ▶ *[Signature]* Date ▶ 2/18/2020

Print your name ▶ Ronald Fisher 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	<i>[Signature]</i>	2/17/2020		P01269048
	Firm's name ▶ Deloitte Tax LLP	Firm's address ▶ 30 Rockefeller Plaza, New York, NY 10112-0015		Firm's EIN ▶	86-1065772
				Phone no.	212-492-4000

BLACKROCK ENERGY AND RESOURCES TRUST
F.E.I.N. 20-1879222
FOR THE PERIOD ENDED DECEMBER 31, 2019
ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

<u>Payable Date</u>	<u>Per Share Reduction of Basis in Stock</u>
01/31/2019	\$ 0.049435354
02/28/2019	\$ 0.049435354
03/29/2019	\$ 0.049435354
04/30/2019	\$ 0.049435354
05/31/2019	\$ 0.049435354
06/28/2019	\$ 0.049435354
07/31/2019	\$ 0.049435354
08/30/2019	\$ 0.049435354
09/30/2019	\$ 0.049435354
10/31/2019	\$ 0.049435354
11/29/2019	\$ 0.049435354
12/31/2019	\$ 0.049435354