## 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 MASSACHU			. N (		04-3196366			
3 Name of contact for add	ditional information	4 relepnon	e No. of contact		5 Email address of contact			
BlackRock Advisors (800) 882-00			(800) 882-0052		mutual_funds_ff_www@blackrock.com			
6 Number and street (or P	.O. box if mail is not	delivered to s		act	7 City, town, or post office, state, and ZIP code of contact			
· ·			ŕ					
One Financial Center					Boston, MA 02111			
8 Date of action		9 Class	sification and description	on				
April 16,2021	44 0 21		Stock - Regulated Ir	nvestment C				
10 CUSIP number	11 Serial number(	S)	12 Ticker symbol		13 Account number(s)			
09258E109	n/a		MHE		n/a			
	n/a nal Action Attac	ch additiona		ed. See bad	n/a ck of form for additional questions.			
					inst which shareholders' ownership is measured for			
				_	anuary 2021 to April 2021. All or a portion of each			
distribution constitutes a r								
4E Describe the guartitat	ive offect of the ever	mizational and	ian on the besis of the		the hands of a LLC townsyay 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								
U.S. taxpayer 3 basis in the	e shares of the issu	ici. Ficase s	ee Statement 1101 th	e non-taxab	петецитт от саркат.			
	_				such as the market values of securities and the			
					red to distributions paid during the taxable period			
					ons paid during the taxable period ended			
April 16, 2021 in excess of	Issuer's current an	d accumulat	ed earnings and prof	its under IR	C Section 316.			

Part		Organizational Action (continued)		·
		applicable Internal Revenue Code section(s) and subsection(s) upon which the tax tre	eatment is based	·
Internal	Reve	enue Code Sections 301, 316, 852		
<b>18</b> C	an any	y resulting loss be recognized? ► No		
		any other information necessary to implement the adjustment, such as the reportable		
		nt 1 for the per share amounts and dates of distributions impacted by this organ	izational action.	
This or	ganiza	ational action is reportable with respect to calendar year 2021.		
		er penalties of perjury, I declare that I have examined this return, including accompanying sched f, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all inform		
Cian	Dellei		nation of which prepare	arer has any knowledge.
Sign Here		Ford tisken		5/6/2021
11010	Signa	ature •	Date ►	
	Print	your name ▶ Ronald Fisher	Title ► Assistant	: Treasurer
Paid	1	Print/Type preparer's name Preparer's signature	Date	Check ✓ if PTIN
Prepa	arer	Baruch J. Cohen Baruch J. Cohen	5/3/2021	self-employed P01269048
Use C		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 Fo	orm 89	337 (including accompanying statements) to: Department of the Treasury, Internal Rev	enue Service, Oge	den, UT 84201-0054

## BLACKROCK MASSACHUSETTS TAX-EXEMPT TRUST F.E.I.N. 04-3196366 FOR THE TAXABLE PERIOD ENDED APRIL 16, 2021 <u>ATTACHMENT TO FORM 8937</u>

## NON-TAXABLE RETURN OF CAPITAL

	·	Per Share		
	<u>R</u>	Reduction of		
Payable Date	Basis in Stock			
02/01/2021	\$	0.004435498		
03/01/2021	\$	0.004435498		
04/01/2021	\$	0.004435498		
05/03/2021	\$	0.009217650		