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 I	ssuer			•						
1 Issuer's name				2 Issuer's employer identification number (EIN)						
BLACKROCK NEW YORK		81-6105964								
3 Name of contact for add	litional information	4 Telephon	e No. of contact	5 Email address of contact						
BlackRock Advisors		mutual_funds_ff_www@blackrock.com								
6 Number and street (or P	.O. box if mail is not	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 description							
April 09, 2021			Reorganization							
10 CUSIP number	11 Serial number(s	S)	12 Ticker symbol	13 Account number(s)						
000401405	I		DCE	7.15						
09249U105 Part II Organization	n/a nal Action Attac	h additiona	BSE statements if needed							
				date against which shareholders' ownership is measured for						
_				acquired all of the assets and assumed all of the						
				. Pursuant to the same plan, the issuer liquidated shortly						
after the transaction.	<u> </u>									
15 Describe the quantitat	ive effect of the orga	nizational act	tion on the basis of the sec	curity in the hands of a U.S. taxpayer as an adjustment per						
				s assumed to qualify as a tax-free reorganization under						
				New York Municipal Income Trust received by the						
				non shares of the issuer that were surrendered in the						
exchange, reduced by the										
The exchange ratio was 0.9	99230421 shares of	BlackRock I	New York Municipal Incor	me Trust for every 1 share of the issuer.						
Shareholders having differ	ing tax basis with r	espect to the	e issuer's shares exchan	ged, should consult with a tax advisor in order to						
	e particular commo	n shares of E	BlackRock New York Mur	nicipal Income Trust received pursuant to the						
transaction.										
46 Deceribe the coloulation	on of the change in h	asis and tha	data that augments the cale	sulation and the montret values of accomition and the						
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 ► The tax basis of the common shares of BlackRock New York Municipal Income Trust received in the exchange is determined by dividing the aggregate tax basis of the shares of the issuer surrendered by the total number of common shares of										
BlackRock New York Municipal Income Trust received (plus any fractional shares deemed to have been received) in the exchange.										
Diackrock New York Marin	cipal income must	received (pie	as arry fractional shares t	decimed to have been received; in the exchange.						
The shareholders of the issuer who received cash in lieu of fractional common shares of BlackRock New York Municipal Income Trust										
will be treated as having received such fractional shares in the transaction, and then as having exchanged such fractional shares for cash										
in a redemption by BlackRock New York Municipal Income Trust. The amount of any gain or loss recognized as a result of such exchange										
will be equal to the differer	will be equal to the difference between the ratable portion of the tax basis of the issuer's common shares that is allocated to such									
fractional shares and the c	ash received in lieu	thereof.								

Part	Ц	Organizational Action (contin	nued)			
		applicable Internal Revenue Code so		hich the tax tr	eatment is based ▶	
internai	Reve	nue Code Sections 368, 354 and 3	558.			
18 Ca	an any	resulting loss be recognized? ► G	Generally, no gain or loss should	be recognize	d with this organiz	zational action.
Howev	er, gai	in or loss may be recognized in co	onjunction with the receipt of cas	h in lieu of fr	actional shares of	BlackRock New York Municipal
Income	Trust					
19 Pr	rovido	any other information necessary to	implement the adjustment, such as	the reportable	o tay year > The re	pportable tay year is 2021
19 11	ovide	any other information necessary to	implement the adjustment, such as	tile reportabl	e lax year > The re	eportable tax year is 2021.
		r penalties of perjury, I declare that I hav				
	belief	, it is true, correct, and complete. Declara	ation of preparer (other than officer) is ba	ased on all infor	mation of which prepa	irer has any knowledge.
Sign		Royal -	Z: 2P2 2			
Here	Signa	ture ►	rane		Date ► 5/6/2021	
	Print	your name► Ronald Fisher			Title ► Assistant	Treasurer
Paid		Print/Type preparer's name	Preparer's signature	2 /	Date	Check ✓ if PTIN
Prepa	arer	Baruch J. Cohen	Baruch J. (ohen	5/3/2021	self-employed P01269048
Use C		Firm's name ► Deloitte Tax LLP				Firm's EIN ▶ 86-1065772
		Firm's address ► 30 Rockefeller P	laza, New York, NY 10112-0015			Phone no. 212-492-4000
Send Fo	orm 89	37 (including accompanying statem	ents) to: Department of the Treasur	y, Internal Re	venue Service, Ogo	den, UT 84201-0054