(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name BLACKROCK MUNIASSETS FUND, INC 22-3239638 3 Name of contact for additional information Telephone 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 street address) of contact 7 City, town, or post office, state, and ZIP code of contact One Financial Center Boston, MA 02111 8 Date of action 9 Classification and description 07/31/2024 Common Stock - Regulated Investment Company 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) MUA 09254J102 Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► The Issuer paid a monthly distribution to common shareholders from January 2024 to July 2024. All or a portion of each distribution constitutes a non-taxable return of capital. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The portion of the distribution that constitutes 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. 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 ► Issuer's current and accumulated earnings and profits were compared to distributions paid during the taxable period ended July 31, 2024. The non-taxable return of capital represents the amount of distributions paid during the taxable period ended July 31, 2024 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.

Par	t II	Organizational Action (continued)			
			(s) and subsection(s) upon which the tax t	reatment is based	·
Internal Revenue Code Sections 301, 316, 852					
18	Can an	resulting loss be recognized? ► No			
19	Provide	any other information necessary to imple	ment the adjustment, such as the reportab	le tax vear ▶	
			s of distributions impacted by this orga		
		ational action is reportable with respect	<u> </u>		
			nined this return, including accompanying sche preparer (other than officer) is based on all infor		
Cian		, it is true, correct, and complete. Declaration of	preparer (other than officer) is based on an info	mation of which prepa	ilei rias arīy kriowieuge.
Sign Here		ature EAR Brod		- 10/01/202	14
11010	' Sign	ature - CAL 11 JAH		Date ► 10/01/202	
	Drint	your name ► Ed Brodzinski		Title ► Assistant	Treasurer
Deir		Print/Type preparer's name	Preparer's signature	Date	DTIN
Paid	ı barer	Baruch J. Cohen	Baruch J. Cohen	9/27/2024	Check ✓ if self-employed P01269048
	Only	Firm's name ► Deloitte Tax LLP		<u> </u>	Firm's EIN ▶ 86-1065772
JJC OII		Firm's address ► 30 Rockefeller Plaza, I	New York, NY 10112-0015		Phone no. 212-492-4000

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BLACKROCK MUNIASSETS FUND, INC. F.E.I.N. 22-3239638 FOR THE TAXABLE PERIOD ENDED JULY 31, 2024 <u>ATTACHMENT TO FORM 8937</u>

NON-TAXABLE RETURN OF CAPITAL

	Per Share
	Reduction of
Payable Date	Basis in Stock
02/01/2024	0.013309318
03/01/2024	0.013309318
04/01/2024	0.013309318
05/01/2024	0.013309318
06/03/2024	0.013309318
07/01/2024	0.013309318