



**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

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**18** Can any resulting loss be recognized? ▶ No

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**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 2024.

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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 ▶ Ed Brodzinski Date ▶ 03/05/2025

<b>Paid Preparer Use Only</b>	Print your name ▶ Ed Brodzinski	Title ▶ Assistant Treasurer			
	Print/Type preparer's name Baruch J. Cohen	Preparer's signature <i>Baruch J. Cohen</i>	Date 3/5/2025	Check <input checked="" type="checkbox"/> if self-employed	PTIN P01269048
	Firm's name ▶ Deloitte Tax LLP	Firm's EIN ▶ 86-1065772		Phone no. 212-492-4000	
	Firm's address ▶ 30 Rockefeller Plaza, New York, NY 10112-0015				

BLACKROCK UTILITIES, INFRASTRUCTURE & POWER OPPORTUNITIES TRUST  
F.E.I.N. 45-3417652  
FOR THE YEAR ENDED DECEMBER 31, 2024  
ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

<u>Payable Date</u>	<u>Per Share Reduction of Basis in Stock</u>
1/31/2024	\$0.028738230
2/29/2024	\$0.028738230
3/28/2024	\$0.028738230
4/30/2024	\$0.028738230
5/31/2024	\$0.028738230
6/28/2024	\$0.028738230
7/31/2024	\$0.028738230
8/30/2024	\$0.028738230
9/30/2024	\$0.028738230
10/31/2024	\$0.028738230
11/29/2024	\$0.028738230
12/23/2024	\$0.032300820