(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part Reporting	g Issuer			A7
1 Issuer's name			2 Issuer's employer identification number (EIN) 82-3316098	
			to the state of th	ack com
BlackRock Advisors		(800) 882-0052	mutual_funds_ff_www@blackrock.com 7 City, town, or post office, state, and ZIP code of contact	
6 Number and street (c	or P.O. box if mail is not	delivered to street address) of contact	Folly, town, or post office, state, a	110 2.11 0000 01 00.11001
			Boston, MA 02111	
One Financial Center 8 Date of action		9 Classification and description	100010111111111111111111111111111111111	
o Date of action				
December 31, 2019		Common Stock - Regulated Investm	nent Company	
10 CUSIP number	11 Serial number	(s) 12 Ticker symbol	13 Account number(s)	
09190C104	n/a	XMSOX	n/an/a	
Part II Organiza	ational Action Atta	ch additional statements if needed. Se	ee back of form for additional questi	ions.
14 Describe the organ	nizational action and, if	applicable, the date of the action or the da	te against which shareholders ownershi	ip is measured for
the action ▶ The	Issuer paid distribution	ons to common shareholders during the	taxable period ended December 31, 2	019.
All	distribution constitute	es a non-taxable return of capital.		
All or a portion of each	UIST IDUCTOR CONSTITUTE	33 & HOT-CLABBLE TOTALL OF GERTLE.		
	The state of the s			
			rity in the hands of a U.S. taxpayer as al	adjustment per
15 Describe the quar	ititative effect of the org	anizational action on the basis of the secu	They lit the hands of a c.c. taxpayor as a	
share or as a perc	entage of old basis > 7	The portion of the distribution that const	itutes a non-taxable return of capital t	will decrease a
II.C. towards basis is	n the charge of the les	uer. Please see Statement 1 for the non	-taxable return of capital.	
U.S. taxpayer's basis ii	Tule States of the 133	uer. Tiease see statement . To. the		
			that we have been seen as the seen of con-	puriting and the
16 Describe the calc	ulation of the change in	basis and the data that supports the calculate	ulation, such as the market values of sec	Cornies and me
valuation dates	leguer's current and	accumulated earnings and profits were	compared to distributions paid during	the taxable periou
anded Docombor 21, 2	010 The non-taxable	return of capital represents the amount	of distributions paid during the taxab	le period ended
ended December 31, 2	ors. The horreadors	rent and accumulated earnings and pro	fits under IRC Section 316.	
December 31, 2019 in	excess of issuer's cui	rent and accumulated earnings and pro	The direct was	
			On No. 27752D	Form 8937 (12-20

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BLACKROCK MULTI-SECTOR OPPORTUNITIES TRUST F.E.I.N. 82-3316098 FOR THE PERIOD ENDED DECEMBER 31, 2019 ATTACHMENT TO FORM 8937

NON-TAXABLE RETURN OF CAPITAL

Payable Date	<u>R</u>	Per Share Reduction of Basis in Stock	
3/29/2019	\$	0.042758121	
6/28/2019	\$	0.042758121	
9/30/2019	\$	0.042758121	
12/31/2019	\$	0.042758121	