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	lssuer					
1 Issuer's name				2 Issuer's employer identification number (EIN)		
BLACKROCK RESOURCE	S AND COMMODITE	ES STRATEC	GY TRUST	27-4628656		
3 Name of contact for add	ditional information	4 Telephon	e No. of contact	5 Email address of contact		
BlackRock Advisors			(800) 882-0052	mutual_funds_ff_www@blackrock.com		
6 Number and street (or F	P.O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact		
One Financial Center		I		Boston, MA 02111		
8 Date of action		9 Class	ification and description			
December 31, 2020 10 CUSIP number	44 Codel bard		Stock - Regulated Investment C			
10 COSIP number	11 Serial number(s	5)	12 Ticker symbol	13 Account number(s)		
002574400			lnov.			
09257A108 Part II Organization	n/a	h additional	BCX statements if peopled. See had	n/a ck of form for additional questions.		
				inst which shareholders' ownership is measured for		
_			o common shareholders from Ja			
All or a portion of each dis				anuary 2020 to December 2020.		
All of a portion of each dis	u ibution constitute	S a non-taxa	ole return or capital			
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				191.00 191		
						
45 Describe the executive	ive effect of the con-		ion on the book of the government	the bende of a LLC towns on an adjustment and		
				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	snares or the issu	er. Piease se	ee Statement 1 for the non-taxab	ile return or capital.		
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			: 535 V/ 50	- C		
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	_			such as the market values of securities and the		
				ed to distributions paid during the taxable period		
ended December 31, 2020.	The non-taxable re	turn of capit	al represents the amount of dist	ributions paid during the taxable period ended		
December 31, 2020 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.						
	3.00					

Part		Organizational Action (continued)			
		applicable Internal Revenue Code section(s) and subsection(s) upon whi	ich the tax tre	eatment is based >	•
Internal	Reve	nue Code Sections 301, 316, 852			
		-44-78449			
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18 C	an any	resulting loss be recognized? ► No		The state of the s	
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		20-20-19 19 19 19 19 19 19 19 19 19 19 19 19 1			

19 Pr	rovide	any other information necessary to implement the adjustment, such as t	the reportable	tax year ►	
		nt 1 for the per share amounts and dates of distributions impacted b			
		itional action is reportable with respect to calendar year 2020.			
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		1.20			TWO EX
	Unde	r penalties of perjury, I declare that I have examined this return, including accom-	panying sched	ules and statements,	and to the best of my knowledge and
	belief	it is true, correct, and complete. Declaration of preparer (other than officer) is bas	ed on all inform	nation of which prepa	rer has any knowledge.
Sign		Ford tisken			
Here	Signa	ture >	<u> </u>	Date ► 2/22/21	
	Print	your name ► Ronald Fisher Print/Type preparer's name Preparer's signature		Title ► Assistant Date	Treasurer
Paid		Print/Type preparer's name Baruch J. Cohen Preparer's signature Baruch Q. (Cohen	2/19/2021	Check / if
Prepa	1101		Januar	21 1312021	self-employed P01269048
Use C	nly	Firm's name Deloitte Tax LLP			Firm's EIN ► 86-1065772
Sond F-	rm on	Firm's address ► 30 Rockefeller Plaza, New York, NY 10112-0015 37 (including accompanying statements) to: Department of the Treasury	Internal Rev	renue Service Occ	Phone no. 212-492-4000
OBLIG L.C	,, iii 03	or functioning accompanying statements to behaltment of the Heastly	THE PROPERTY OF	CITAL COLLINOR CAR	

BLACKROCK RESOURCES AND COMMODITIES STRATEGY TRUST F.E.I.N. 27-4628656 FOR THE YEAR ENDED DECEMBER 31, 2020 ATTACHMENT TO FORM 8937

Non-Taxable Return of Capital

Payable Date	Per Share Reduction of Basis in Stock		
1/31/2020	\$ 0.0295	528965	
2/28/2020	\$ 0.0295	28965	
3/31/2020	\$ 0.0295	28965	
4/30/2020	\$ 0.0295	28965	
5/29/2020	\$ 0.0228	390670	
6/30/2020	\$ 0.0228	390670	
7/31/2020	\$ 0.0228	390670	
8/31/2020	\$ 0.0228	90670	
9/30/2020	\$ 0.0228	90670	
10/30/2020	\$ 0.0228	90670	
11/30/2020	\$ 0.0228	90670	
12/31/2020	\$ 0.0228	90670	