

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See attached.

18 Can any resulting loss be recognized? ▶ See attached.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See attached.

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 ▶ 

Date ▶ 11/7/24

Print your name ▶ YOUNG GI CHUNG

Title ▶ Managing Director

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

BlackRock Finance, Inc. (formerly known as BlackRock, Inc.)

EIN: 32-0174431

Attachment to Form 8937

The information contained herein is being provided pursuant to Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”). This attachment includes a general summary regarding certain U.S. federal income tax laws and regulations relating to the effects of the Merger on the tax basis of shares of New BlackRock Common Stock received in exchange for shares of Old BlackRock Common Stock (each as defined below). The information provided on Form 8937 does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. Stockholders are urged to consult their tax advisors regarding the Merger and its particular consequences to them, including the applicability and effect of all U.S. federal, state, local, and foreign tax laws.

Part II, Line 14

On October 1, 2024 (the “Closing Date”), pursuant to that certain Transaction Agreement dated as of January 12, 2024, by and among BlackRock, Inc. (formerly known as BlackRock Funding, Inc.), a Delaware corporation (“New BlackRock”), BlackRock Finance, Inc. (formerly known as BlackRock, Inc.), a Delaware corporation (“Old BlackRock”), Banana Merger Sub, Inc., a Delaware corporation (“Merger Sub”), Global Infrastructure Management, LLC, a Delaware limited liability company (referred to herein as Global Infrastructure Partners (“GIP”)), and the other parties named therein, (i) Merger Sub merged with and into Old BlackRock at the closing (the “Closing”) of the transaction in accordance with Section 251(g) of the Delaware General Corporation Law, with Old BlackRock continuing as the surviving corporation and a wholly owned subsidiary of New BlackRock (the “Merger”), and (ii) at the Closing and immediately following the Merger, New BlackRock acquired 100% of the issued and outstanding limited liability company interests of GIP, for a total consideration of \$3 billion in cash and approximately 12 million shares of New BlackRock Common Stock (as defined below) (the “GIP Contribution”).

As a result of the Merger, among other things, (i) New BlackRock became the ultimate parent of Old BlackRock, GIP and their respective subsidiaries and (ii) each share of common stock, \$0.01 par value (“Old BlackRock Common Stock”), of Old BlackRock issued and outstanding immediately prior to the effective time of the Merger (other than shares of Old BlackRock Common Stock held in treasury by Old BlackRock not held on behalf of a third party, which shares were cancelled) were converted automatically into one share of common stock, \$0.01 par value, of New BlackRock (“New BlackRock Common Stock”).

Following the Closing Date, the shares of New BlackRock Common Stock traded on the New York Stock Exchange under the symbol “BLK.”

Part II, Line 15

The Merger and the GIP Contribution are intended to qualify as a transfer described in Section 351(a) of the Code, and the Merger is intended to qualify as a reorganization within the meaning of section 368(a) of the Code. Assuming such treatment, the aggregate basis of the New BlackRock Common Stock received by a holder of Old BlackRock Common Stock will generally be equal to the basis in the Old BlackRock Common Stock surrendered in exchange therefor.

Part II, Line 16

See above for description of the effect of the Merger on a shareholder's basis in its Old BlackRock Common Stock. Shareholders should consult with a qualified tax advisor for more information.

Part II, Line 17

Sections 351, 354(a), 358(a), and 368(a) of the Code.

Part II, Line 18

In accordance with the treatment of the Merger and the GIP Contribution as a transfer described in Section 351(a) of the Code and/or the Merger as a reorganization within the meaning of section 368(a) of the Code, holders of Old BlackRock Common Stock will generally not recognize any loss as a result of their receipt of New BlackRock Common Stock in the Merger.

Part II, Line 19

The reportable event occurred on October 1, 2024, and is reportable in the shareholder's tax year that includes that date.