► See separate instructions.

THE BOULDER GROWTH & INCOME FUND, INC. 13-2729672 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact ALPS FUND SERVICES 303-623-5577 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 1290 BROADWAY, SUITE 1100 DENVER, CO 80203 8 Date of action 8 Date of action 9 Classification and description NOVEMBER 30, 2019 COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 101507101 BIF COMMON STOCK 13 Account number(s) 101507101 SEE ATTACHED STATEMENT. 13 Account number(s) 13 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 AMOUNTSHOWN AS RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS <	THE BOULDER GROWTH & INCOME FUND. INC. 13-2729672 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact ALPS FUND SERVICES 303-623-2577 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 1200 BROADWAY, SUITE 1100 DENVER, CO 80203 8 Date of action 9. Classification and description VOLVEMBER 30, 2019 COMMON STOCK 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 12 Ticker symbol 13 Account number(s) 101507101 EMI COMMON STOCK 10 Describe the organizational Action Attach additional statements if needed. See back of form for additional questions. 14 14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action > SEE ATTACHED STATEMENT. 15 15 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 AMOUNTSHOWN AS RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS. AREDUCTION OF THE SHAREHOLDERS TAX BASIS ON SHARES HELD. 10 16 Describe the calculation of the change	1 Issuer's name		2 Issuer's employer identification number (EIN)
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Part II Organizational Action (continued)

 17
 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
 PURUSANT TO IRC

 SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN
 GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE

 APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.
 PURUSANT TO IRC

18 Can any resulting loss be recognized? ► <u>NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE</u> RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETUR OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL AS DESCRIBED ABOVE.

		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				OFFICES	SOF THE			
Paid Prepare Use On	ror	Print/Type preparer's name		Preparer's signature	Date	Check if self-employed	PTIN	
					Firm's EIN ► Phone no.			
Send Fo	orm 89	37 (includin	g accompanying statements)	to: Department of the Treasury, Internal Re	venue Service, Og	den, UT 84201	-0054	

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED NOVEMBER 30, 2019 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

						TAXABLE	RETURN OF
	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CUSIP NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
101507101	BIF	1/24/2019	1/23/2019	1/31/2019	\$0.102000	\$0.094795	\$0.007205
101507101	BIF	4/23/2019	4/22/2019	4/30/2019	\$0.102000	\$0.094795	\$0.007205
101507101	BIF	7/23/2019	7/22/2019	7/31/2019	\$0.102000	\$0.094795	\$0.007205
101507101	BIF	10/23/2019	10/22/2019	10/31/2019	\$0.102000	\$0.094795	\$0.007205
	Total				\$0.408000	\$0.379180	\$0.028820