

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
BNY Mellon Growth and Income Fund, Inc.		13-3641178	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
BNY Mellon Investment Adviser, Inc.	1-800-373-9387	custserv@bnymellon.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
240 Greenwich Street		New York, NY 10286	
<b>8</b> Date of action		<b>9</b> Classification and description	
December 13, 2019		Regulated Investment Company (Tax-Free Reorganization)	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
05587Q102		DGRIX	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**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 ▶ On December 13, 2019, Nationwide Dynamic U.S. Growth Fund acquired all of the assets and assumed all of the liabilities of the issuer solely in exchange for shares of beneficial interest. (Details below) The merger of BNY Mellon Growth and Income Fund, Inc. into Nationwide Dynamic U.S. Growth Fund qualifies as a tax-free reorganization under Section 368(a)(1)(C). The Target shareholders' total basis in the Acquiring shares received is the same as their total basis in the old Target shares. Per share, each new Acquiring share received in the reorganization will have a basis equal to 100% of the Target share surrendered.

The exchange is based on the number and value of shares outstanding at the close of business on December 13, 2019.

**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 ▶ \_\_\_\_\_

A shareholder's aggregate basis in Nationwide Dynamic U.S. Growth Fund they received in exchange for their share of BNY Mellon Growth & Income Fund, Inc. will be the same as their aggregate basis in the shares of BNY Mellon Growth and Income Fund, Inc. The number of Nationwide Dynamic U.S. Growth Fund shares that were received for each share of BNY Mellon Growth and Income Fund, Inc. given up in exchange is as follows:  
1.69825919 Nationwide Dynamic U.S. Growth Fund, Eagle class shares for one BNY Mellon Growth and Income Fund, Inc. share

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ \_\_\_\_\_

There was no change in aggregate basis as a result of the above described organizational action.

**Part II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
IRC Sections 368, 354 and 358

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**18** Can any resulting loss be recognized? ▶ \_\_\_\_\_

There was no gain or loss on the transaction. Accordingly, each investor's aggregate basis in the shares of Nationwide Dynamic U.S. Growth Fund received in the exchange will be the same as the aggregate basis in their shares of BNY Mellon Growth and Income Fund, Inc. exchanged.

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
The above described organizational action is reportable in tax year 2019.

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**Sign Here** 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.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ A signed copy is maintained by the issuer Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	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.			