

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
BNY Mellon State Municipal Bond Funds - BNY Mellon Massachusetts Fund		13-3412312	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
BNY Mellon Investment Adviser, Inc.	1-800-373-9387	custserv@bnymellon.com	
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	
240 Greenwich Street		New York, NY 10286	
8 Date of action		9 Classification and description	
January 27, 2023		Regulated Investment Company (Tax-Free Reorganization)	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attached		See attached	

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 January 27, 2023, BNY Mellon AMT-Free Municipal Bond 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 Massachusetts Fund into BNY Mellon AMT-Free Municipal Bond 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 January 27, 2023.

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 BNY Mellon AMT-Free Municipal Bond Fund they received in exchange for their share of BNY Mellon Massachusetts Fund will be the same as their aggregate basis in the shares of BNY Mellon Massachusetts Fund. The number of BNY Mellon AMT-Free Municipal Bond Fund shares that were received for each share of BNY Mellon Massachusetts Fund given up in exchange is as follows:

0.794448612 BNY Mellon AMT-Free Municipal Bond Fund- Class A shares for one BNY Mellon Massachusetts Fund- Class A share

0.762940735 BNY Mellon AMT-Free Municipal Bond Fund- Class C shares for one BNY Mellon Massachusetts Fund- Class C share

0.793853073 BNY Mellon AMT-Free Municipal Bond Fund- Class Z shares for one BNY Mellon Massachusetts Fund- Class Z 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

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 BNY Mellon AMT-Free Municipal Bond Fund received in the exchange will be the same as the aggregate basis in their shares of BNY Mellon Massachusetts Fund exchanged.

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 2023.

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 ▶ _____

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.

BNY Mellon State Municipal Bond Funds - BNY Mellon Massachusetts Fund

Form 8937 Attachment

13-3412312

January 27, 2023

BNY Mellon Massachusetts Fund

<u>Share Class</u>	<u>Box 10, CUSIP</u>	<u>Box 12, Ticker Symbol</u>
Class A shares	05587R-80-3	PSMAX
Class C shares	05587R-88-6	PCMAX
Class Z shares	05587R-87-8	PMAZX

BNY Mellon AMT-Free Municipal Bond Fund

<u>Share Class</u>	<u>Box 10, CUSIP</u>	<u>Box 12, Ticker Symbol</u>
Class A shares	05588R-50-5	DMUAX
Class C shares	05588R-70-3	DMUCX
Class Z shares	05588R-20-8	DRMBX