

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)	
Nuveen S&P 500 Buy-Write Income Fund		20-1590560	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Shannon Gallagher	312-917-7706	Shannon.Gallagher@nuveen.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	
333 West Wacker Drive		Chicago, IL 60606-1286	
8 Date of action		9 Classification and description	
March 27, 2026		Common Stock - Regulated Investment Company	
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 ▶ Nuveen S&P 500 Buy-Write Income Fund merged into Nuveen S&P 500 Dynamic Overwrite Fund through the acquisition by Nuveen S&P 500 Dynamic Overwrite Fund of all the assets of Nuveen S&P 500 Buy-Write Income Fund in exchange for voting shares of beneficial interest ("shares") of Common shares of Nuveen S&P 500 Dynamic Overwrite Fund and the assumption by Nuveen S&P 500 Dynamic Overwrite Fund of certain liabilities of Nuveen S&P 500 Buy-Write Income Fund followed by the distribution by Nuveen S&P 500 Buy-Write Income Fund of those shares pro rata to its shareholders in complete liquidation of Nuveen S&P 500 Buy-Write Income Fund. The merger of Nuveen S&P 500 Buy-Write Income Fund into Nuveen S&P 500 Dynamic Overwrite Fund qualifies as a tax free exchange within the meaning of Internal Revenue Code Section 368(a).

The exchange is based on the number and value of shares outstanding at the close of business on March 27, 2026.

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 the shares of Nuveen S&P 500 Dynamic Overwrite Fund the shareholder received in exchange for the shareholder's shares of Nuveen S&P 500 Buy-Write Income Fund will be the same as the shareholder's aggregate basis in shares of Nuveen S&P 500 Buy-Write Income Fund. The number of Nuveen S&P 500 Dynamic Overwrite Fund shares that were received for each share in Nuveen S&P 500 Buy-Write Income Fund given up in the exchange is as follows:

0.83966629 Nuveen S&P 500 Dynamic Overwrite Fund Common shares for one Nuveen S&P 500 Buy-Write Income Fund Common 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 plan.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code Sections 368(a), 368(b), 358(a), and 354(a).

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 Nuveen S&P 500 Dynamic Overwrite Fund received in the exchange will be the same as the aggregate basis in the shareholder's shares of Nuveen S&P 500 Buy-Write Income Fund given up.

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 2026.

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 ▶ Shannon Gallagher Date ▶ 05/08/2026
Print your name ▶ Shannon Gallagher Title ▶ Vice President

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.

Nuveen S&P 500 Buy-Write Income Fund
EIN: 20-1590560
Form 8937 Attachment
March 27, 2026

Nuveen S&P 500 Buy-Write Income Fund

<u>Share Class</u>	<u>Box 10, CUSIP</u>	<u>Box 12, Ticker Symbol</u>
Common	6706ER101	BXMX

Nuveen S&P 500 Dynamic Overwrite Fund

<u>Share Class</u>	<u>Box 10, CUSIP</u>	<u>Box 12, Ticker Symbol</u>
Common	6706EW100	SPXX