## Part I  Reporting Issuer

1. Issuer's name
   BNY Mellon Growth and Income Fund, Inc.

2. Issuer's employer identification number (EIN)
   13-3641178

3. Name of contact for additional information
   BNY Mellon Investment Adviser, Inc.

4. Telephone No. of contact
   1-800-373-9387

5. Email address of contact
   custserv@bnymellon.com

6. Number and street (or P.O. box if mail is not delivered to street address) of contact
   240 Greenwich Street

7. City, town, or post office, state, and ZIP code of contact
   New York, NY 10286

8. Date of action
   December 13, 2019

9. Classification and description
   Regulated Investment Company (Tax-Free Reorganization)

10. CUSIP number
    05587Q102

11. Serial number(s)
    DGRIX

12. Ticker symbol

13. Account number(s)

## Part II  Organizational Action

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. 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

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.

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.

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 □ if self-employed   PTIN

Firm’s name ►
Firm’s EIN ►
Firm’s address ►
Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054