

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name B&G Foods, Inc.		2 Issuer's employer identification number (EIN) 13-3918742	
3 Name of contact for additional information Amy Chiovari, Corporate Tax Manager	4 Telephone No. of contact 973.401.6500	5 Email address of contact amyc@bgfoods.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 4 Gatehall Drive		7 City, town, or post office, state, and Zip code of contact Parsippany, NJ 07054	
8 Date of action Payment Dates: 1/30, 4/30, 7/30 & 10/30/2014		9 Classification and description Distributions to holders of the Issuer's common stock	
10 CUSIP number 05508R 10 6	11 Serial number(s)	12 Ticker symbol BGS	13 Account number(s)

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 ▶ In 2014, B&G Foods distributed an aggregate amount of \$1.3500 per share of common stock to its stockholders as follows:

\$0.3300 per share on January 30, 2014;

\$0.3400 per share on April, 30, 2014;

\$0.3400 per share on July 30, 2014; and

\$0.3400 per share on October 30, 2014.

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 ▶ B&G Foods has determined that of such distributions described above, approximately 33.400% (or \$0.450903 per share) will be treated as a taxable dividend and 66.600% (or \$0.899097 per share) will be treated as a return of capital under Section 301(c)(2). Generally, the portion of the distribution on the common stock that is treated as a return of capital should reduce the tax basis in the shares of common stock up to a holder's adjusted basis in the common stock, with any excess treated as capital gains pursuant to Section 301(c)(3).

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 ▶ As described above, B&G Foods has determined that of such distributions described above, approximately 33.400% (or \$0.450903 per share) will be treated as a taxable dividend and 66.600% (or \$0.899097 per share) will be treated as a return of capital under Section 301(c)(2).

Declaration Date	Record Date	Payment Date	Total Per Share Distribution	2014 Taxable Dividend	2014 Return of Capital
10/15/2013	12/31/2013	01/30/2014	\$0.3300	\$0.110220	\$0.219780
02/24/2014	03/31/2014	04/30/2014	\$0.3400	\$0.113561	\$0.226439
05/20/2014	06/30/2014	07/30/2014	\$0.3400	\$0.113561	\$0.226439
07/24/2014	09/30/2014	10/30/2014	\$0.3400	\$0.113561	\$0.226439

Part II Organizational Action (continued)

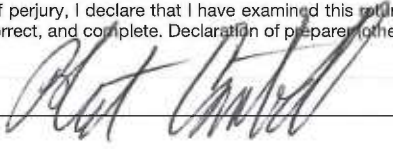
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Sections 301(c) and 316(a) of the Internal Revenue Code.

18 Can any resulting loss be recognized? ▶ N/A.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.

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 ▶ 2/3/15

Print your name ▶ Robert C. Cantwell Title ▶ 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.