Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	lssuer					
1 Issuer's name					2 Issuer's employer identification number (EIN)	
MFS SPECIAL VALUE TRU			04-3063376			
3 Name of contact for add	ditional information		5 Email address of contact			
MFS SERVICE CENTER, IN			dlinternet-svcs@mfs.com			
6 Number and street (or F	P.O. box if mail is not	t	7 City, town, or post office, state, and ZIP code of contact			
444	_					
111 HUNTINGTON AVENU 8 Date of action	<u>E</u>	BOSTON, MA 02199				
b Date of action		Jolast	sification and description			
10/31/18		REGULA	TED INVESTMENT COM	MPANY (R	RIC) SHARES - COMMON	
10 CUSIP number	11 Serial number		12 Ticker symbol		13 Account number(s)	
SEE ATTACHED			SEE ATTACHED			
					ck of form for additional questions.	
_				_	inst which shareholders' ownership is measured for	
the action ► Non-tax	cable return of capi	tal distributio	ns to shareholders. See	e attached	d.	
15 Describe the quantitat	tive effect of the ora	nizational act	ion on the basis of the se	ocurity in t	he hands of a U.S. taxpayer as an adjustment per	
					ble return of capital, on the attached schedule,	
represents a reduction in t				; HOH-taxa	bie return of capital, off the attached schedule,	
represents a reduction in t	ille shareholder s ta	18 00515 111 111	eli Silares fielu.			
16 Describe the calculation	on of the change in t	pasis and the	data that supports the ca	alculation,	such as the market values of securities and the	
valuation dates ► The	tax basis of the sh	areholders' s	hares is decreased by	the Box 1	4, per share amount of non-taxable return of	
capital on the attached sch						

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC
Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to
IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the
stock.
18 Can any resulting loss be recognized? ► No loss will be recognized as a result of a non-taxable return of capital.
19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is
reportable with respect to tax year 2018.
Toportable Will Toopeet to tax year 2016.
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge ar 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 Page 1
Signature Signature Date Signature
Print your name ► A signed copy is maintained by the issuer Print/Type preparer's name Preparer's signature Date Obate PIN
Paid Check it
Preparer
Use Only Firm's name ► Firm's EIN ► Phone no.
Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

MFS SPECIAL VALUE TRUST 04-3063376 FISCAL YEAR ENDED OCTOBER 31, 2018

SUPPLEMENTAL ATTACHMENT TO FORM 8937

OOI I EEMENTA	L ATTAOTIMEN		•					Box 14
Box 10 Box 12 Cusip Ticker Number Symbol		Record <u>Date</u>	Ex <u>Date</u>	Payable <u>Date</u>	Per Share <u>Distribution</u>		Per Share Nontaxable <u>Return of Capital</u>	
55274E102	MFV	1/17/2018	1/16/2018	1/31/2018	\$	0.05001	\$	0.03040
55274E102	MFV	2/14/2018	2/13/2018	2/28/2018	\$	0.05052	\$	0.03071
55274E102	MFV	3/14/2018	3/13/2018	3/29/2018	\$	0.04919	\$	0.02990
55274E102	MFV	4/18/2018	4/17/2018	4/30/2018	\$	0.04842	\$	0.02943
55274E102	MFV	5/16/2018	5/15/2018	5/31/2018	\$	0.04776	\$	0.02903
55274E102	MFV	6/13/2018	6/12/2018	6/29/2018	\$	0.04725	\$	0.02872
55274E102	MFV	7/18/2018	7/17/2018	7/31/2018	\$	0.04700	\$	0.02857
55274E102	MFV	8/15/2018	8/14/2018	8/31/2018	\$	0.04709	\$	0.02862
55274E102	MFV	9/19/2018	9/18/2018	9/28/2018	\$	0.04733	\$	0.02877
55274E102	MFV	10/17/2018	10/16/2018	10/31/2018	\$	0.04731	\$	0.02876