# (December 2011) Department of the Treasury

### **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Part I Reporting Issuer 2 Issuer's employer identification number (EIN) Issuer's name MFS INTERMEDIATE HIGH INCOME FUND 04-6593681 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact MFS SERVICE CENTER, INC (800) 225-2606 dlinternet-svcs@mfs.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 111 HUNTINGTON AVENUE BOSTON, MA 02199 8 Date of action 9 Classification and description REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON 11/30/15 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) SEE ATTACHED SEE ATTACHED Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► Non-taxable return of capital distributions to shareholders. See attached. 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 ► The total amount of Box 14, per share non-taxable return of capital, on the attached schedule, represents a reduction in the shareholder's tax basis in their shares held. 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 ► The tax basis of the shareholders' shares is decreased by the Box 14, per share amount of non-taxable return of capital on the attached schedule, multiplied by the number of shares the shareholder owns.

# Part II Organizational Action (continued)

		applicable Inte , the portion o					based ► Pursuant to IRC le in gross income. Pursuant to
							duce the adjusted tax basis of the
ock.						<u> </u>	
Ca	an anv	resulting loss	be recognized? ►	No loss will be recogn	ized as a result o	f a non-taxable ret	urn of capital
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Pr							
				o implement the adjustm	ent, such as the re	eportable tax year	This organizational action is
ortak	ole wit	th respect to t	ax year 2015.				
	Under	penalties of per	jury, I declare that I h	ave examined this return, in	cluding accompanying	ng schedules and stat	tements, and to the best of my knowle
	haliaf	it is true, correc	and complete Deal	aration of preparer (other tha	n officer) is based or	n all information of whi	ich preparer has any knowledge.
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## MFS INTERMEDIATE HIGH INCOME FUND 04-6593681 FISCAL YEAR ENDED NOVEMBER 30, 2015

#### SUPPLEMENTAL ATTACHMENT TO FORM 8937

SUPPLEMENTAL ATTACHMENT TO FORM 6937											
Box 10 Cusip <u>Number</u>	Box 12 Ticker Symbol	Record <u>Date</u>	Ex <u>Date</u>	Payable <u>Date</u>	Per Share <u>Distribution</u>	Box 14 Per Share Nontaxable <u>Return of Capital</u>	Per Share Taxable <u>Dividend</u>				
59318T109	CIF	1/15/2015	1/13/2015	1/30/2015	0.017000000	0.00349	0.01351				
59318T109	CIF	2/19/2015	2/17/2015	2/27/2015	0.017000000	0.00349	0.01351				
59318T109	CIF	3/19/2015	3/17/2015	3/31/2015	0.017000000	0.00349	0.01351				
59318T109	CIF	4/16/2015	4/14/2015	4/30/2015	0.017000000	0.00349	0.01351				
59318T109	CIF	5/14/2015	5/12/2015	5/29/2015	0.024450000	0.00502	0.01943				
59318T109	CIF	6/18/2015	6/16/2015	6/30/2015	0.024350000	0.00500	0.01935				
59318T109	CIF	7/16/2015	7/14/2015	7/31/2015	0.023980000	0.00492	0.01906				
59318T109	CIF	8/20/2015	8/18/2015	8/31/2015	0.023480000	0.00482	0.01866				
59318T109	CIF	9/17/2015	9/15/2015	9/30/2015	0.022780000	0.00468	0.01810				
59318T109	CIF	10/15/2015	10/13/2015	10/30/2015	0.022330000	0.00458	0.01775				
59318T109	CIF	11/19/2015	11/17/2015	11/30/2015	0.022030000	0.00452	0.01751				