

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 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 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 ▶ _____ Date ▶ _____

Paid Preparer Use Only	Print your name ▶ A signed copy is maintained by the issuer	Title ▶	
	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶	Firm's EIN ▶	
	Firm's address ▶	Check <input type="checkbox"/> if self-employed	PTIN
		Phone no.	

MFS INTERMEDIATE HIGH INCOME FUND
04-6593681
FISCAL YEAR ENDED NOVEMBER 30, 2016

SUPPLEMENTAL ATTACHMENT TO FORM 8937

<u>Box 10 Cusip Number</u>	<u>Box 12 Ticker Symbol</u>	<u>Record Date</u>	<u>Ex Date</u>	<u>Payable Date</u>	<u>Per Share Distribution</u>	<u>Box 14 Per Share Nontaxable Return of Capital</u>	<u>Per Share Taxable Dividend</u>
59318T109	CIF	01/21/16	01/19/16	01/29/16	0.02071	0.00515	0.01556
59318T109	CIF	02/18/16	02/16/16	02/29/16	0.02002	0.00498	0.01504
59318T109	CIF	03/17/16	03/15/16	03/31/16	0.01940	0.00483	0.01457
59318T109	CIF	04/21/16	04/19/16	04/29/16	0.02065	0.00514	0.01551
59318T109	CIF	05/19/16	05/17/16	05/31/16	0.02112	0.00525	0.01587
59318T109	CIF	06/16/16	06/14/16	06/30/16	0.02137	0.00532	0.01605
59318T109	CIF	07/21/16	07/19/16	07/29/16	0.02148	0.00534	0.01614
59318T109	CIF	08/18/16	08/16/16	08/31/16	0.02203	0.00548	0.01655
59318T109	CIF	09/22/16	09/20/16	09/30/16	0.02231	0.00555	0.01676
59318T109	CIF	10/20/16	10/18/16	10/31/16	0.02232	0.00555	0.01677
59318T109	CIF	11/17/16	11/15/16	11/30/16	0.02246	0.00559	0.01687