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 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 4 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** 11/30/21 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) **SEE ATTACHED** SEE ATTACHED Part II Organizational Action Attach additional statements if needed. See back of form for additional questions. 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. 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 15 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)

ock.		•		s a dividend (as defined in IRC) ich is not a dividend, shall be a		
re-Pe	C. 30 I	c)(z), the portion of	a distribution wit	ich is not a dividend, shall be a	pplied against and reduce	e trie aujusteu tax basis of trie
_						
C	an any	resulting loss be rec	ognized? ► No Id	oss will be recognized as a resu	ilt of a non-taxable return	of capital.
				lement the adjustment, such as the	ne reportable tax year ► Th	nis organizational action is
	ble wi	th respect to tax yea	ar 2021.			
porta						
porta						
porta						
porta						
porta						
porta						
porta						
oorta						
porta						
porta						
porta						
porta						
porta						
porta	Unde	r penalties of perjury, I c	Jeclare that I have ex	samined this return, including accomp	panying schedules and stateme	ents, and to the best of my knowled
porta				camined this return, including accomp		
ign	belief	, it is true, correct, and c				
ign	belief				ed on all information of which p	
ign	belief Signa	, it is true, correct, and c	complete. Declaration	of preparer (other than officer) is base	ed on all information of which p	
ign	belief Signa	, it is true, correct, and c	complete. Declaration	of preparer (other than officer) is base	ed on all information of which p	oreparer has any knowledge.
ign	Signa	ture ►	complete. Declaration	of preparer (other than officer) is base	ed on all information of which p Date ▶ Title ▶	reparer has any knowledge.
ign lere	Signa	ture ►	complete. Declaration	of preparer (other than officer) is base	ed on all information of which p Date ▶ Title ▶	oreparer has any knowledge.

MFS INTERMEDIATE HIGH INCOME FUND 04-6593681 FISCAL YEAR ENDED NOVEMBER 30, 2021

SUPPLEMENTAL ATTACHMENT TO FORM 8937

Box 10 Cusip <u>Number</u>	Box 12 Ticker <u>Symbol</u>	Record <u>Date</u>	Ex <u>Date</u>	Payable <u>Date</u>	Per Share <u>Distribution</u>	Pe No	Box 14 er Share ntaxable n of Capital
59318T109	CIF	1/20/2021	1/19/2021	1/29/2021	\$ 0.01966	\$	0.00852
59318T109	CIF	2/17/2021	2/16/202	2/26/2021	\$ 0.01969	\$	0.00853
59318T109	CIF	3/17/2021	3/16/2021	3/31/2021	\$ 0.01963	\$	0.00851
59318T109	CIF	4/14/2021	4/13/2021	4/30/2021	\$ 0.01928	\$	0.00836
59318T109	CIF	5/19/2021	5/18/2021	5/28/2021	\$ 0.01940	\$	0.00841
59318T109	CIF	6/16/2021	6/15/2021	6/30/2021	\$ 0.01933	\$	0.00838
59318T109	CIF	7/14/2021	7/13/2021	7/30/2021	\$ 0.01934	\$	0.00838
59318T109	CIF	8/18/2021	8/17/2021	8/31/2021	\$ 0.01937	\$	0.00839
59318T109	CIF	9/15/2021	9/14/2021	9/30/2021	\$ 0.01920	\$	0.00832
59318T109	CIF	10/13/2021	10/12/2021	10/29/2021	\$ 0.01926	\$	0.00835
59318T109	CIF	11/17/2021	11/16/2021	11/30/2021	\$ 0.01892	\$	0.00820