

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
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	dliinternet-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	
06/18/2026		REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON	
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.

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 ► On June 18, 2026, the MFS Intermediate High Income Fund (the 'Acquired Fund') merged into the MFS Multimarket Income Trust (the 'Acquiring Fund') in a tax-free reorganization. The reorganization comprised: (i) the transfer of all of the assets of the Acquired Fund to the Acquiring Fund in exchange for Acquiring Fund shares and the assumption by the Acquiring Fund of the Acquired Fund's liabilities; and (ii) the distribution of those Acquiring Fund shares by the Acquired Fund pro rata to its shareholders in complete liquidation and termination of the Acquired Fund. As a result of this reorganization, Acquired Fund shareholders surrendered their Acquired Fund Shares in exchange for Acquiring Fund shares equal in value to the net asset value of the Acquired Fund shares surrendered (as of June 18, 2026). See Attachment for more information.

The exchange is based on the number and value of shares outstanding at the close of business June 18, 2026.

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 ► See Attachment

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 ► See Attachment

Part II Organizational Action *(continued)***17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► _____**IRC Sec. 368(a), 368(b), 354(a), 358(a) and 1223(1)****Treas. Reg. Sec. 1.358-2****18** Can any resulting loss be recognized? ► **No loss can be recognized as a result of this event.****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 ► _____

Print your name ► **A signed copy is maintained by the issuer**

Title ► _____

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ►			Firm's EIN ►	
Firm's address ►			Phone no.	

MFS INTERMEDIATE HIGH INCOME FUND
04-6593681

ATTACHMENT - FORM 8937 LINES 10, 12, 14, 15, 16

MERGER DETAILS

MFS Intermediate High Income Fund ("Acquired Fund") Shares Surrendered			MFS Multimarket Income Trust ("Acquiring Fund") Shares Received			Merger Ratio
Ticker	CUSIP	NAV	Ticker	CUSIP	NAV	
CIF	59318T109	1.7657	MMT	552737108	4.8898	0.36109861

NAVs shown are as of immediately prior to the merger.

Merger Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered

Effect on Basis

In General. Each shareholder has an aggregate basis in Acquiring Fund shares received in the merger equal to the aggregate basis of that shareholder's Acquired Fund shares surrendered in the merger.

Average Basis Shareholders. For a shareholder using the average basis method, the basis immediately following the merger in a particular Acquiring Fund share received in the merger equals the aggregate basis in the shares (including the basis carried over from the Acquired Fund shares surrendered in the merger) divided by the total number of shares received.

Non-Average Basis Shareholders. For a shareholder who does not use the average basis method but had the same basis in each of the Acquired Fund shares immediately prior to the merger (i.e., because the Acquired Fund shares were purchased at a single price in a single transaction), the shareholder's basis of each Acquiring Fund share received is calculated as follows:

- Each share received is equal to 276.932661% of the basis of each Acquired Fund Share surrendered.

A shareholder who did not have the same basis in each of the Acquired Fund shares determines the basis of each of the Acquiring Fund shares received in accordance with Treas. Reg. Sec. 1.358-2.

Shareholders should consult IRS Publications 550 and 564, and their tax advisors for more information.