# (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 SPECIAL VALUE TRUST 04-3063376 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 10/31/15 REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON 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 Internal Revenue Code section						
		), the portion of a distribution which is a (c)(2), the portion of a distribution which						
stock.	J. 30 I		ir is not a dividend, shall be	applied against and reduce ti	ie adjusted tax basis of the			
<u> </u>								
<b>18</b> C	an anı	y resulting loss be recognized? ► No los	s will be recognized as a res	cult of a non taxable return of	canital			
10 0	arrarry	100 103	3 Will be recognized as a res	suit of a non-taxable return of	сарпат.			
<b>19</b> Pi	rovide	any other information necessary to imple	ment the adjustment, such as	the reportable tax vear ▶ This	organizational action is			
		ith respect to tax year 2015.	, , , , , , , , , , , , , , , , , , ,					
		<u></u>						
	Unde	er penalties of perjury, I declare that I have exar	mined this return, including accom	npanying schedules and statements	s and to the best of my knowledge, and			
	belief	f, it is true, correct, and complete. Declaration of	f preparer (other than officer) is ba	sed on all information of which prepared	parer has any knowledge.			
Sign								
Here	Signa	ature ▶	Date ►					
	Print	your name ► A signed copy is maintained	d by the issuer	Title ►				
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN			
Prepa	arer				self-employed			
Use C		Firm's name ▶			Firm's EIN ▶			
		Firm's address ►			Phone no.			
Send Fo	orm 89	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, 2015

#### **SUPPLEMENTAL ATTACHMENT TO FORM 8937**

Box 44											
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>	Box 14 Per Share Nontaxable Return of Capital	Per Share Taxable <u>Dividend</u>				
55274E102	MFV	01/15/15	01/13/15	01/30/15	0.05545	0.03397	0.02148				
55274E102	MFV	02/19/15	02/17/15	02/27/15	0.05488	0.03362	0.02126				
55274E102	MFV	03/19/15	03/17/15	03/31/15	0.05553	0.03402	0.02151				
55274E102	MFV	04/16/15	04/14/15	04/30/15	0.05527	0.03386	0.02141				
55274E102	MFV	05/14/15	05/12/15	05/29/15	0.05529	0.03387	0.02142				
55274E102	MFV	06/18/15	06/16/15	06/30/15	0.05507	0.03374	0.02133				
55274E102	MFV	07/16/15	07/14/15	07/31/15	0.05438	0.03332	0.02106				
55274E102	MFV	08/20/15	08/18/15	08/31/15	0.05342	0.03273	0.02069				
55274E102	MFV	09/17/15	09/15/15	09/30/15	0.05179	0.03173	0.02006				
55274E102	MFV	10/15/15	10/13/15	10/30/15	0.05001	0.03064	0.01937				