

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 2014.

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	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		Phone no.
	Firm's address ▶			

MFS SPECIAL VALUE TRUST
04-3063376
FISCAL YEAR ENDED OCTOBER 31, 2014

SUPPLEMENTAL ATTACHMENT TO FORM 8937

<u>Box 10</u> <u>Cusip</u> <u>Number</u>	<u>Box 12</u> <u>Ticker</u> <u>Symbol</u>	<u>Record</u> <u>Date</u>	<u>Ex</u> <u>Date</u>	<u>Payable</u> <u>Date</u>	<u>Per Share</u> <u>Distribution</u>	<u>Box 14</u> <u>Per Share</u> <u>Nontaxable</u> <u>Return of Capital</u>	<u>Per Share</u> <u>Taxable</u> <u>Dividend</u>
55274E102	MFV	01/16/14	01/14/14	01/31/14	0.05876	0.02844	0.03032
55274E102	MFV	02/20/14	02/18/14	02/28/14	0.05876	0.02844	0.03032
55274E102	MFV	03/20/14	03/18/14	03/31/14	0.05841	0.02827	0.03014
55274E102	MFV	04/17/14	04/15/14	04/30/14	0.05876	0.02844	0.03032
55274E102	MFV	05/15/14	05/13/14	05/30/14	0.05848	0.02831	0.03017
55274E102	MFV	06/19/14	06/17/14	06/30/14	0.05845	0.02829	0.03016
55274E102	MFV	07/17/14	07/15/14	07/31/14	0.05884	0.02848	0.03036
55274E102	MFV	08/14/14	08/12/14	08/29/14	0.05836	0.02825	0.03011
55274E102	MFV	09/18/14	09/16/14	09/30/14	0.05739	0.02778	0.02961
55274E102	MFV	10/16/14	10/14/14	10/31/14	0.05718	0.02768	0.02950