(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

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 10/31/2023 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 shareholders' 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 sec								
), the portion of a distribution which								
	2. 301	(c)(2), the portion of a distribution w	hich is not a dividend, sha	all be applied against and redu	uce the adjusted tax basis of the					
stock.										
18 C	an anv	resulting loss be recognized? ► No.	loss will be recognized as	a result of a non-taxable retu	urn of capital					
18 Can any resulting loss be recognized? ► No loss will be recognized as a result of a non-taxable return of capital.										
		any other information necessary to im	plement the adjustment, su	ch as the reportable tax year ▶	This organizational action is					
reporta	ble wi	th respect to tax year 2023.								
	Linda	r penalties of periury I declare that I have	evamined this return, including	accompanying schedules and state	ements, and to the best of my knowledge and					
	belief	i, it is true, correct, and complete. Declaration	on of preparer (other than office) is based on all information of which	ch preparer has any knowledge.					
Sign										
Here	Ciana	ignature ▶ Date ▶								
	Signa	ature –		Date ▶						
	Drint	your name► A signed copy is mainta	ained by the issuer	Title►						
	Franc	Print/Type preparer's name	Preparer's signature	Date	OL L TIL PTIN					
Paid		Alter to refer to a service			Check if if self-employed					
Prepa		Firm's name ▶			Firm's EIN ▶					
Use C	nly	Firm's name			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, 2023

SUPPLEMENTAL ATTACHMENT TO FORM 8937

OUT LEMENTAL ATTACHMENT TO FORM OUT								Box 14	
Box 10 Cusip <u>Number</u>	Box 12 Ticker <u>Symbol</u>	Record <u>Date</u>	Ex <u>Date</u>	Payable <u>Date</u>	<u>!</u>	Per Share Distribution		Per Share Nontaxable turn of Capital	
55274E102	MFV	1/18/2023	1/17/2023	1/31/2023	\$	0.037880000	\$	0.014016976	
55274E102	MFV	2/15/2023	2/14/2023	2/28/2023	\$	0.038250000	\$	0.014153889	
55274E102	MFV	3/15/2023	3/14/2023	3/31/2023	\$	0.037790000	\$	0.013983672	
55274E102	MFV	4/19/2023	4/18/2023	4/28/2023	\$	0.036530000	\$	0.013517427	
55274E102	MFV	5/17/2023	5/16/2023	5/31/2023	\$	0.037180000	\$	0.013757950	
55274E102	MFV	6/14/2023	6/13/2023	6/30/2023	\$	0.036450000	\$	0.013487824	
55274E102	MFV	7/19/2023	7/18/2023	7/31/2023	\$	0.036480000	\$	0.013498925	
55274E102	MFV	8/16/2023	8/15/2023	8/31/2023	\$	0.036790000	\$	0.013613636	
55274E102	MFV	9/13/2023	9/12/2023	9/29/2023	\$	0.036320000	\$	0.013439719	
55274E102	MFV	10/18/2023	10/17/2023	10/31/2023	\$	0.035900000	\$	0.013284304	